RESOLUTION NO. 2454

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HARDIN, BIG HORN COUNTY, MONTANA, APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF HARDIN, MONTANA FOR THE FISCAL YEAR 2026-2027

WHEREAS, the City Finance Officer of the City of Hardin has regularly and lawfully submitted to the City Council (hereinafter "Council") of the City of Hardin, Montana (hereinafter "City"), the budget for Fiscal Year 2026-2027; and

WHEREAS, the proper notice was published stating that said Council has completed the PRELIMINARY MUNICIPAL BUDGET for said Fiscal Year, and that said budget has been placed on file and is open to inspection in the office of the City Finance Officer; and that said Council would meet for the purpose of annually determining, approving and adopting the budget, and any taxpayer might appear and be heard;

WHEREAS, appropriation adjustments are sometimes integral to other business actions, and in certain situations, separate budget amendment procedures are not necessary, nor required by state law, as outlined in Mont. Code Ann. § 7-6-4006(3) (2025) and § 7-6-4012.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF HARDIN, MONTANA, as follows:

1. That the Budget for Fiscal Year 2026-2027, as detailed in the Budget Report, and as amended by the City Council and further detailed on Exhibit A, be, and the same hereby finally determined, approved, and adopted.

2. That the City Finance Officer is authorized to adjust appropriations for the expenditure of additional funds from the following: Debt Service Funds, Federal or State Grants, Special Assessments, and donations accepted and approved by the Council, or any other reason listed in Mont. Code Ann. § 7-6-4006(3) (2025).

3. That the City Finance Officer is authorized to adjust appropriations funded by fees throughout the budget period, as outlined in Mont. Code Ann. § 7-6-4012 (2025) including all proprietary funds appropriations, per § 7-6-4012(a) and Lighting District No. 1, Lighting District No. 54, Street Maintenance No. 1, and Curb and Gutter as identified as fee-based appropriations, pursuant to § 7-6-4012(b).

PASSED AND ADOPTED by the City Council of the City of Hardin, Montana, and APPROVED this 1st day of September, 2026.

YEA VOTES 5 NAY VOTES Ø

CITY OF HARDIN

BY: ______________________________
Mayor

ATTEST: ______________________________
City Clerk

CITY OF HARDIN
OFFICIAL
SEAL
BIG HORN COUNTY, MONTANA

City of Hardin

FINAL BUDGET DOUCMENT

Fiscal Year 2026-2027

OPERATING BUDGET AND 5-YEAR CAPITAL IMPROVEMENT PLAN

406 N Cheyenne Ave
Hardin, Montana 59034
hardinmontana.gov

CITY of HARDIN MONTANA

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MAYOR
Riley Ramsey

POLICE CHIEF
Tyler Nedens, Interim Chief

PUBLIC WORKS DIRECTOR
Michael Hurff Jr.

FINANCE OFFICER/CITY CLERK
Andrew Lehr

September 1, 2026

Dear City Council, Citizens, and Business Owners of Hardin,

As we enter the 2026–2027 fiscal year, I want to personally share the direction and priorities reflected in our City's budget. This plan is the result of careful consideration, community input, and a commitment to keeping Hardin strong.

Core Services

We're allocating resources to the areas that matter most:

- Public Safety, Animal Control, and Code Enforcement: Continued support for our police and fire departments for community protection while ensuring the safety of our employees, hiring of Animal Control and Code Enforcement personnel, separately from the Police Department, to focus on community beautification, keeping animals in check, responding to community concerns, and watching for City of Hardin Code violations.
- Infrastructure: Finishing the Wastewater upgrade project, seeking a Capital Improvement Plan (CIP) for roads, improved storm drainage, and water line maintenance, a new city website in order to provide a secure place for emails, notices, and other important community information.
- Employee Benefits: Funding for group health insurance and pay increases to city staff in order to stay competitive in the workforce while supporting the dedicated city staff who serve you daily.

Community-Centered Planning and Economic Development

This budget reflects our values: fiscal responsibility, service excellence, and respect for the people of Hardin. We've kept our focus on maintaining essential services without placing undue burden on taxpayers. We continue to research and apply for grant funding to help fund projects with reduced or zero cost to the city. We continue to support the works of our Economic Development Director as she strives to promote economic growth and affordable housing.

Connections Between Residents and City Leadership

The City of Hardin welcomes citizens to attend the Council meetings to participate in city government, sharing concerns and solutions, giving input on current and future needs, and connecting with the Council members in their respective wards. This is a very important part of the process of keeping the City running, making improvements, and making Hardin a place that more people want to call home.

Sincerely,

Riley C. Ramsey

Riley C. Ramsey
Mayor, City of Hardin

City of Hardin

The City of Hardin is a South-Central Montana community of approximately 3,800 residents located 45 miles Southeast of Billings, MT along Interstate 90. The City of Hardin is the seat of Big Horn County. The City of Hardin was incorporated in 1911. The City operates under the strong Mayoral form of government.

Hardin sits on the edge of the Crow Indian Reservation and is surrounded by productive ranches and farms. Coal mining has also contributed greatly to the local economy. South of Hardin is the Little Bighorn Battlefield and Southwest of the Hardin is the Yellowtail Dam and the Bighorn Canyon National Recreation area. Hardin was named for Samuel H. Hardin, a cattleman from Wyoming who leased tracts of land on the Crow Reservation to range his cattle. Local industry now includes farming and ranching, surface coal mining, fishing and recreational opportunities.

The City of Hardin provides the water treatment and distribution system, sewer collection and treatment, as well as the garbage collection and landfill disposal for the City residents. The City also maintains the streets through its Street Maintenance Funds among numerous other services.

The largest employers in Big Horn County are the Hardin School District, Big Horn Hospital Association, Big Horn Valley Medical Center, Rocky Mountain Power, and Big Horn County among others.

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2027, was prepared according to law and adopted by the governing body of City of Hardin , on September 1, 2026; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed Riley C. Ramsey   Date 09/01/2026

Printed Name Riley C. Ramsey   Title Mayor, City of Hardin

AND

Signed Andrew Lehr   Date 09/01/2026

Printed Name Andrew Lehr   Title Finance Officer

GENERAL STATISTICAL INFORMATION

CITIES/ TOWNS

CLASS OF CITY		Third
COUNTY LOCATED IN		Big Horn
YEAR ORGANIZED		1911
REGISTERED VOTERS		1725
AREA (SQ. MILES)		3.27
POPULATION OF CITY		3808
FORM OF GOVERNMENT		Mayor/Council
NUMBER OF EMPLOYEES (ELECTED)		7
NUMBER OF EMPLOYEES (NON-ELECTED)		47
MILES OF STREETS AND ALLEYS		Approx 31.6
MUNICIPAL WATER # OF CUSTOMERS		1293
WATER RATE PER 1,000 GALLONS		$23/first 3,000 gallon
SEWER RATES		$ 83.00

OFFICIALS SHEET		
OFFICE HELD	***NAME OF CITY OFFICIAL***	***DATE TERM EXPIRES***
MAYOR	Riley Ramsey	January 2030
COUNCIL PRESIDENT	Jeremy Krebs	January 2028
COUNCIL	Clayton Greer	January 2030
COUNCIL	Chris Sharpe	January 2028
COUNCIL	AJ Espinoza	January 2028
COUNCIL	George Toyne	January 2030
COUNCIL	Steven Hopes	January 2030
ATTORNEY	Jordan Knudsen	April 23, 2028
INTERIM CHIEF OF POLICE	Tyler Nedens	Appointed
PUBLIC WORKS DIRECTOR	Michael Hurff Jr	Appointed
FINANCE OFFICER/ CITY CLERK	Andrew Lehr	Appointed
DEPUTY CLERK	Angela Zimmer	
UTILITY BILLING CLERK	Cheyenne Espinoza	
CITY JUDGE	Robert Snively	June 30, 2027
CITY JUDGE		
COURT CLERK	LaRicia Smith	
ECONOMIC DEVELOPMENT DIRECTOR	Tina Toyne	Appointed

Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA

1) Department Requests - Finance Officer/Clerk/Clerk & Recorder requests estimates of expenditures and revenues from Department Heads (By June 1st for Counties)

2) Requests Received - Estimates received by Finance Officer/Clerk/Clerk & Recorder

(By June 10th for Counties)

3) Tabulation of estimates - Finance Officer/Clerk/Clerk & Recorder tabulates estimates, prepares preliminary budget to be submitted to the governing body

(7-6-4020)

4) Preliminary budget submitted - Finance Officer/Clerk/Clerk & Recorder submits preliminary budget to governing body for its consideration

5) Governing body consider budget Governing body makes revisions and determines levy for each fund requiring a levy

(7-6-4020)

6) Notice of Public Hearing - Governing body publishes notice that preliminary budget is available for public inspection - dates to be set by governing body

(7-6-4021)

7) Hearings on Preliminary Budget - Governing body holds public hearings for taxpayers - Hearings may be continued from day to day prior to the final adoption of the budget

(7-6-4024)

8) Final Budget adopted by Resolution - Governing body concludes hearings and passes the budget resolution adopting the final budget (the later of the first Thursday after the first Tuesday in September or 30 days from the receipt of the certified taxable values) (7-6-4036)

9) Levies set - Governing body set levies in accordance with law

(7-6-4036)

10) Clerk & Recorder to report the number of mills needed for each taxing jurisdiction in the County to the Department of Revenue by the second Monday in September or 30 calendar days after receiving certified taxable value (15-10-305)

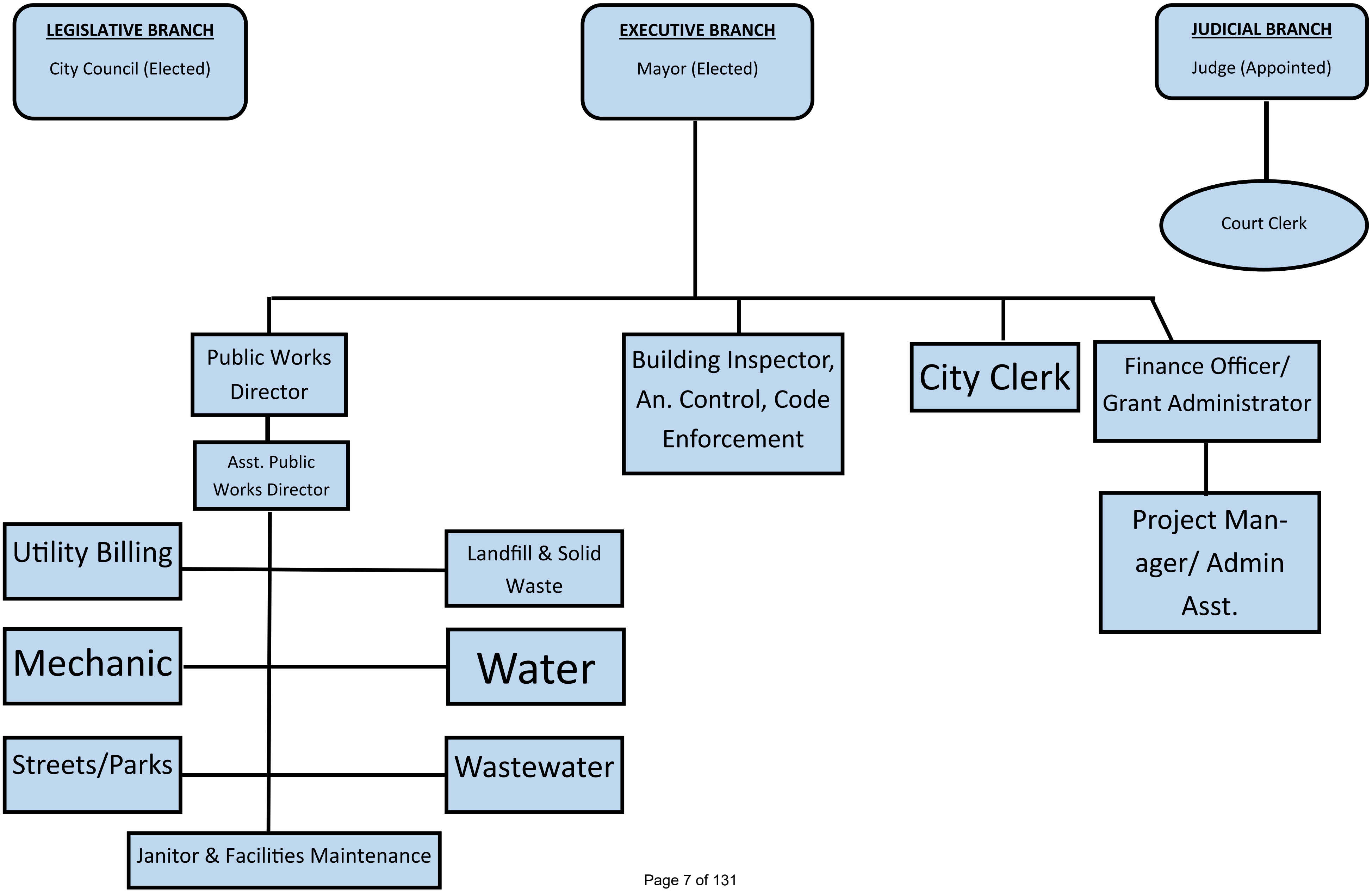
11) Budget submitted to Dept of Administration - LGSB Copy of the final budget and levies to be sent to the Department of Administration - Local Government Services by October 1 or within 60 days of receipt of certified taxable values (7-6-4003)

Street Maintenance Districts:
set by 2nd Monday in August 7-12-4425
hearing & published 2 times
7-1-4127 & 7-12-4426

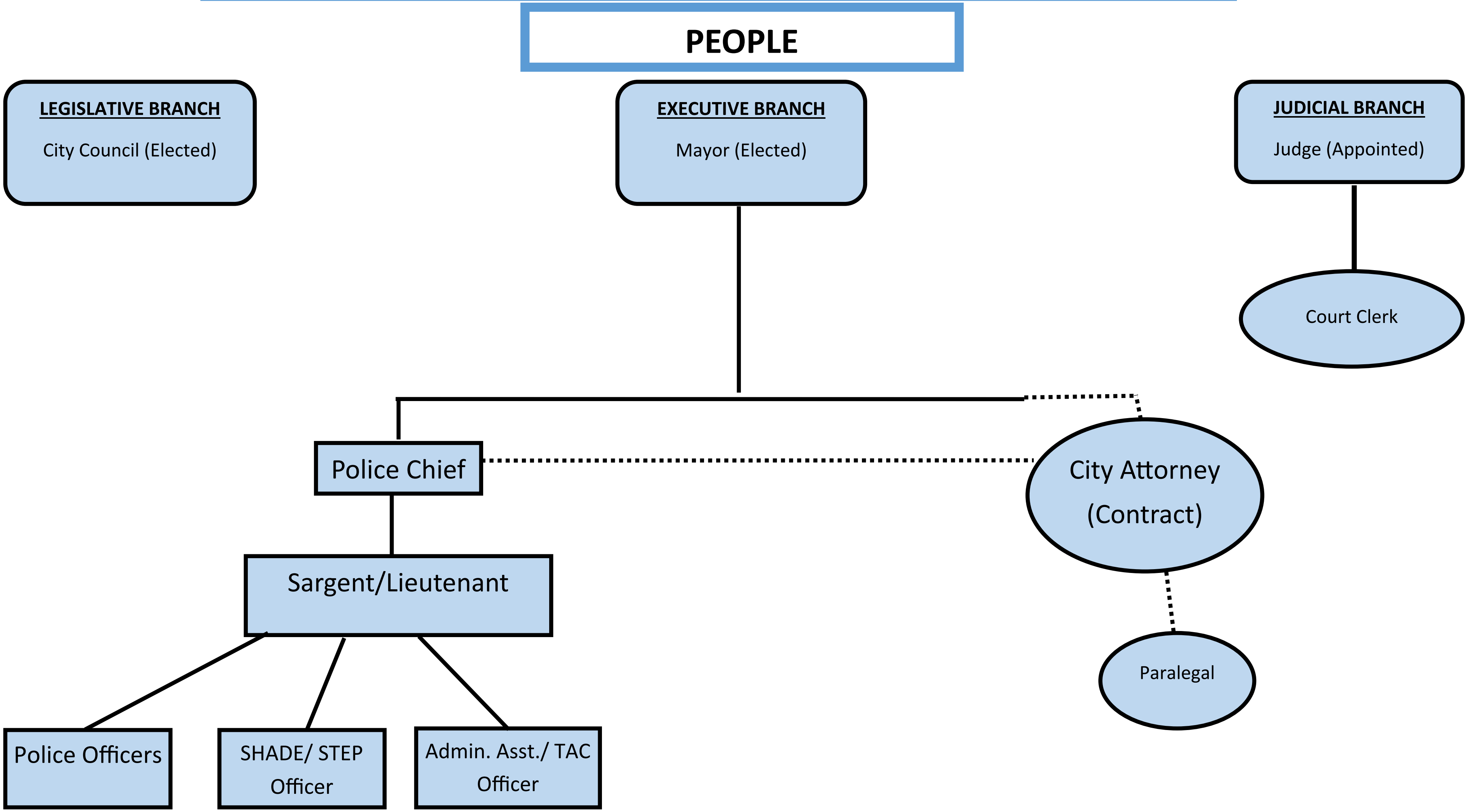
Lighting Districts:
set by 1st Monday in October 7-12-4332
hearing & published 2 times
7-1-4127 & 7-12-4329

2027 CITY OF HARDIN ORGANIZATIONAL CHART

PEOPLE



2027 CITY OF HARDIN PUBLIC SAFETY ORGANIZATIONAL CHART



CITY OF HARDIN

Taxable Valuation/ Mill Levy

Ten-Year History and Analysis

Fiscal Year	Entity-wide Taxable Valuation	%Increase (Decrease) from Previous year	Total Current Year Authorized Mill Levy	Current Year Actual Mill Levy	Carry Forward Mills
2016-2017	3,222,508	3.01%	158.77	158.77	-
2017-2018	3,505,154	8.77%	147.88	147.88	-
2018-2019	3,506,113	0.03%	151.12	151.12	-
2019-2020	3,450,447	-1.59%	157.12	157.12	-
2020-2021	3,490,367	1.16%	160.05	160.05	-
2021-2022	3,719,531	6.57%	241.28	174.09	-
2022-2023	3,757,771	1.03%	177.04	177.04	-
2023-2024	4,142,017	10.23%	151.22	151.22	-
2024-2025	4,029,587	-2.71%	160.08	160.08	-
2025-2026	3,366,798	-16.45%	203.77	203.77	-
2026-2027	3,552,419	5.51%	199.78	199.78	-

	Total Entity Wide Valuation	Tax Increment Valuation	Net Valuation
2016-2017	3,222,508	-	3,222,508
2017-2018	4,816,300	1,311,146	3,505,154
2018-2019	4,847,557	1,341,444	3,506,113
2019-2020	4,103,539	653,092	3,450,447
2020-2021	4,017,792	527,425	3,490,367
2021-2022	4,142,538	423,007	3,719,531
2022-2023	5,154,679	1,396,908	3,757,771
2023-2024	5,369,906	1,227,889	4,142,017
2024-2025	5,521,200	1,491,613	4,029,587
2025-2026	4,671,229	1,304,431	3,366,798
2026-2027	4,714,359	1,161,940	3,552,419

CITY OF HARDIN

Mill Levy Recap

Ten-Year History and Analysis

	Budget FY27	Budget FY26	Budget FY25	Budget FY24	Budget FY23
General Fund	110.68	115.00	123.98	130.75	138.28
Public Safety	51.45	53.38	14.50	-	-
Comprehensive Ins.	10.45	11.13	9.00	8.59	3.00
PERS Employer Cont.	13.60	11.63	9.40	8.88	11.60
Group Health	13.60	12.63	3.20	3.00	8.84
Fire Dept. Relief Assoc.	-	-	-	-	-
Total Entity Mills	199.78	203.77	160.08	151.22	161.72
Permissive Medical	41.50	40.00	21.58	21.00	15.50
10-year Study Commission	-	5.04	3.48		

	Budget FY22	Budget FY21	Budget FY20	Budget FY19	Budget FY18
General Fund	135.16	144.09	141.77	130.78	127.98
Public Safety Fund	-	-	-	-	-
Comprehensive Ins.	2.79	2.87	2.82	2.71	2.65
PERS Employer Cont.	8.24	8.34	7.90	7.88	7.71
Group Health	12.40	4.75	4.63	9.75	9.54
Fire Dept. Relief Assoc.	-	-	-	-	-
Total Entity Mills	158.59	160.05	157.12	151.12	147.88
Permissive Medical	15.50	15.50	15.50	15.50	13.00

MONTANA
Form AB-72T
Rev. 6-26

2026 Certified Taxable Valuation Information

(15-10-202, MCA)

Big Horn County

CITY OF HARDIN (7HC- 7HT)

Certified values are now available online at property.mt.gov/cov

1. 2026 Total Market Value[1]	$	292,874,070
2. 2026 Total Taxable Value[2]	$	4,714,359
3. 2026 Taxable Value of Newly Taxable Property	$	37,132
3A. Class 4 Newly Taxable	$	4,563
3B. All Other Classes Newly Taxable	$	32,569
3C. Abated Property Newly Taxable	$	-
4. 2026 Taxable Value less Incremental Taxable Value[3]	$	4,017,563
5. 2026 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value
Hardin Industrial Infrastructure	$1,161,940	$465,144	$696,796

Total Incremental Value $ 696,796

Preparer Virginia Dooley

Date 8/3/2026

[1]Market value does not include class 1 and class 2 value
[2]Taxable value is calculated after abatements have been applied
[3]This value is the taxable value less total incremental value of all tax increment financing districts
[4]The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2026 taxable value of centrally assessed property having a market value of $1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	$	-
II. Total value exclusive of "newly taxable" property	$	-

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 9/3/2026,or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the departmentby the second Monday in September, 9/13/2026, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2027

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue ACTUALLY assessed in the prior year (from Prior Year's form Line 17)	$ 686,052	$ 686,052
(2)	Add: Current year inflation adjustment @ 2.97%		$ 20,376
(3)	Subtract: Ad valorem tax revenue ACTUALLY assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)	$ -	$ -
(4) = (1) + (2) + (3)	Adjusted ad valorem tax revenue		$ 706,428
	ENTERING TAXABLE VALUES		
(5)	Enter 'Total Taxable Value' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 2	$ 4,714,359	$ 4,714.359
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue *Certified Taxable Valuation Information* form, line # 6 (enter as negative)	$ (1,161,940)	$ (1,161.940)
(7) = (5) + (6)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		$ 3,552.419
	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue *Certified Taxable Valuation Information* form, lines # 3A, #3B, #3C (enter as negative)		
(8)	Reserve (Yes or No)	No	
(9)	Class 4 Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line # 3A (enter as negative)	$ (4,563)	$ (3.422)
(10)	All Other Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line #3B (enter as negative)	$ (32,569)	$ (13.028)
(11)	Abated Newly Taxable-from Department of Revenue Certified Taxable Valuation Information form, line #3C (enter as negative)	$ -	$ -
(12)	Total Newly Taxable Per Mill		$ (16.450)
(13)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue *Certified Taxable Valuation Information* form, line # 5 (enter as negative)		$ -
(14) = (7) + (12) + (13)	Adjusted Taxable value per mill		$ 3,535.969
-15	CURRENT YEAR calculated mill levy		$ 199.783
(16) = (7) x (15)	CURRENT YEAR calculated ad valorem tax revenue		$ 709,714
	CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT		
(17)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(18) =(15) + (17)	Total current year authorized mill levy, including Prior Years' carry forward mills		199.78
(19) =(7) x (18)	Total current year authorized ad valorem tax revenue assessment		$ 709,702
	CURRENT YEAR ACTUALLY LEVIED/ASSESSED		
(20)	Enter number of mills actually levied in current year. This number should match either: - The total non-voted mills, or - A voted mill that was converted in FY2026 to the 15-10-420 formula. Indicate the name of the voted mill in the title of this form. The mills will include the number of carry forward mills actually imposed per the final approved current year budget document. Do Not include permissive mills imposed in the current year.	199.78	199.78
(21) =(7) x (20)	Total ad valorem tax revenue actually assessed in current year		$ 709,702
	RECAPITULATION OF ACTUAL:		
(22) '= (21) - (23)- (24)	Ad valorem tax revenue actually assessed		$ 706,416
(23)	Ad valorem tax revenue actually assessed for newly taxable property		$ 3,286
(24)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		$ -
(25) =(22) + (23) + (24)	Total ad valorem tax revenue actually assessed in current year		$ 709,702
(26)	Ad valorem tax revenue for large taxpayer reserve account		$ -
(27) =(18) - (20)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2027

Entity Name:

Step A: Input in Yellow Cells		Fiscal Year	***Line 1***: BASE Year = Total *Actual* Annual Employer Contribution for Group Benefits in BASE Year ***Line #2***: BUDGET Year: Total Annual Employer Contribution For Group Benefits for ***Eligible Workers Employed*** on July 1st	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made (1) or Will Make (2) Employer Contributions to Group Benefits for on July 1st
(1)	BASE Year	2000	$52,525.22	$312.65	14
(2)	Budgeting For	2026	$435,564.00	$2,016.50	18
(3)			Increase from BASE Year (Decreases will be reported as zero)	$1,703.85	4

Step B:		Fiscal Year	2026
		2026	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	$3,552,419.00	

Step C: Calculation of: (5) BASE Contribution (6) Increase in Employer Contribution from BASE Year	(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
	$67,532.43	$368,031.57

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2026	103.60	$3,552.42	$368,031.57

Budget Overview

Overall Notes

Budgeted Revenues:

Total FY27 Budget	$19,128,711
Decrease from FY26	$7,957,383
Percentage Change	29.38%

Budgeted Expenses:

Total FY27 Budget	$23,760,184
Decrease from FY26	$6,659,266
Percentage Change	21.89%

Revenues

Total revenues are projected to decrease by $7,957,383. This decrease in budgeted revenues is due to the increased revenue projections from the PILOT Grant funding and the decrease in funding from Phase II of the Waste Water Upgrades Project, due to the funding already being used during the construction period.

Below is a summary of the mills levied for FY26 and FY27:

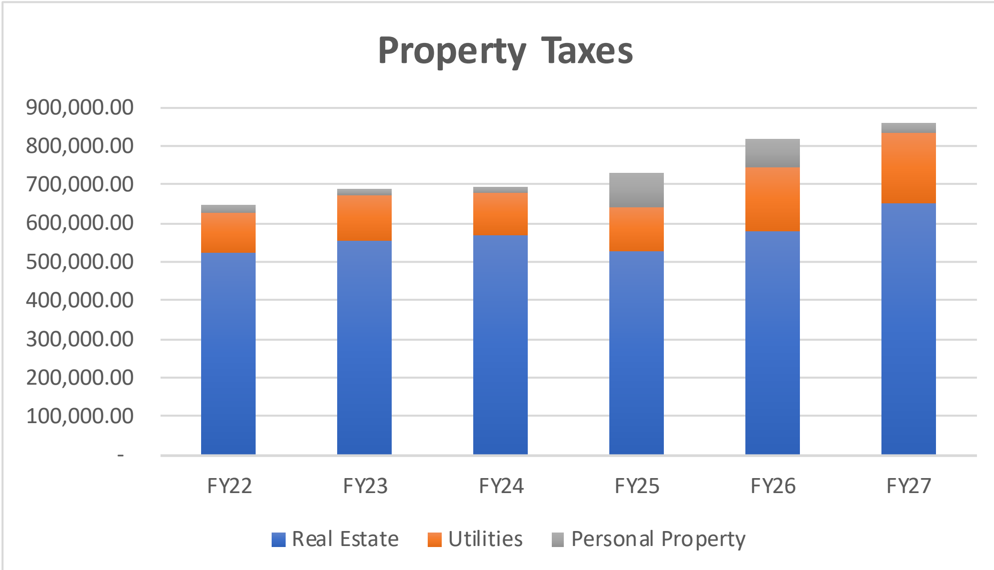
Number of Mills Levied

	FY26	FY27
General Fund	115.00	110.68
Comprehensive Insurance	11.13	10.45
Public Safety Fund	53.38	51.45
Local Government Study Commission	5.04	0.00
PERS Employer-Contributions	11.63	13.60
Group Health Employer-Contributions	12.63	13.60
Permissive Medical	40.00	41.50
Fire Department Relief Association	0.00	0.00
Total	248.81	241.28

Property Taxes

Real property tax projections are based on estimated growth within the City. Hardin experienced an entity-wide increase in assessed valuation for fiscal year 2027. The graphic below shows that the City's assessed valuation has remained steady to slightly higher, even as taxable valuation decreased in the TIF District. It also shows increased reliance on residential taxes in fiscal year 2027, consistent with the percentage increase in utility taxes. Personal property taxes appear to have had the largest decrease from FY26 to FY27.

Property Taxes (Continued)



Special Assessments

The following table shows the special assessments for FY27 compared to budgeted amounts for FY26:

Special Assessments

	FY27	FY26	Increase (Decrease)
Street Maintenance	437,936	380,814	57,122
Lighting District #1	17,809	17,291	518
Lighting District #54	138,583	134,066	4,517
Special Improvement District 120	71,655	71,654	1
Special Improvement District 121	31,306	31,306	-
Curb & Gutter	2,186	2,309	(123)
Weeds	6,751	7,758	(1,007)
Water & Sewer	3,573	11,127	(7,554)
Solid Waste - Collection	598,761	540,648	58,113
Total	1,308,560	1,196,973	111,587

Special assessments are based on the needs of each service in each respective fund or assessments on properties for failure to pay for services provided. The assessments are determined using Montana Code Annotated formulas, such as by square feet, lineal front footage, etc.

Licenses and Permits

Budgeted licenses and permits are projected to increase $2,400, from $39,675 to $42,075. Liquor licenses and business licenses have been trending lower over the past three fiscal years. Building permits increased significantly in FY24, but have decreased significantly since. The City also expects much less excavation permits to be issued during FY27 than were issued in previous fiscal years.

Intergovernmental Revenues

Overall intergovernmental revenues budgeted for FY27 are $7,113,039 compared to $12,426,679 for FY26. Intergovernmental revenues include grants awarded by other government entities, entitlements from the State and agreements with external entities. The main difference between the two years is due to the award of the PILOT Tourism grant funding and additional grant funding from USDA Rural Development for the second phase of the Wastewater Upgrades project.

Fines and Forfeitures

Fines and forfeitures are budgeted to increase $1,862 for FY27.

Charges for Services

Charges for services include the fees and charges for the consumption and use of City treated and distributed water, collection of sewage and landfill charges for dumping at the landfill. These charges are projected to decrease $100,273 or 2.6%. Most of this can be attributed to the expected decrease in landfill charges.

Interest Earnings

Interest earnings are projected to decrease $50,970 in fiscal year 2027. The City continues to budget under what was earned and received during previous fiscal years due to the uncertain nature of interest rates and market volatility.

Expenses

Total Expenditures are budgeted to increase $6,659,266, a 21.891% decrease from FY26.

Personal Services

Personal Services are projected to increase by 2.42%, or $98,248. This increase reflects scheduled pay adjustments for Teamsters Union employees, non-bargaining employees, and the City Police Department, along with sick and vacation leave payouts. Additional employees are also budgeted to receive City health insurance. The largest increases are expected in public works and general government. Public works includes projected sick and vacation leave payouts, and the City is continuing to fund a project manager position to help oversee the PILOT grant.

Operations and Maintenance

The budgeted expenses for operations and maintenance are projected to decrease $999,713. A large percentage of this decrease is due to the grant sponsored on behalf of the Town of Lodge Grass that is no longer active and is in the process of being closed during the budgeting period.

Grants and Contributions

Grant and contributions are expected to increase $2,276 from $58,224 to $60,500. This is due to the projected contributions that will be made as part of the PILOT grant received from the Department of Commerce and expected increases related to police department operations.

Capital Improvement

The City's capital improvement plan is projected to decrease $7,054,343 for FY27.

Some of the projects that are to be completed or started in the next fiscal year are the Phase 2 and 3 combined project in Waste Water, 3 new dump trucks, stormwater improvements, Plaza bathroom construction, Visitor Center Site, chip sealing and resurfacing, and Crawford main and street replacement.

Capital improvements have decreased due to a large portion of the Phase 2 and 3 project completion, and the Lodge Grass Project now being finished.

Debt Service

Debt Service is budgeted to increase by $4,008 in total. Enterprise fund debt service is budgeted to increase due to the issuance of debt in the Sewer fund during fiscal year 2026. The Tax Increment District is budgeted to increase in fiscal year 2027.

Depreciation

Depreciation is budgeted to increase $5,000 due to the assets added to the City's depreciation schedule as described in Capital Improvement above. FY27 depreciation is budgeted for $805,000 compared to FY26 amount of $800,000. As more projects are completed depreciation is expected to continue to increase.

GENERAL FUND

The City's General fund is the main operating fund used to account for and report all financial resources not accounted for and reported in another governmental fund. Property taxes, licenses, permits, fines, forfeitures, intergovernmental, and investment earnings are the revenues used to fund the General Fund. Expenditures are recorded within the following departments: executive, legislative, court, finance, facilities, legal, law enforcement, fire suppression, code enforcement, building inspection, road and street construction, storm drainage maintenance, enforcement-animals, park and recreation services, park areas, economic development and other financing uses.

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

1000 GENERAL

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes	540,607	492,821	512,955	374,054	387,181	97%	391,592	1,590	393,182	102%
311020 Personal Property Taxes	15,097	12,996	13,331	38,614	38,030	102%	7,500	6,500	14,000	37%
312000 P & I on Delinquent Taxes	4,139	3,993	8,328	10,980	8,340	132%	6,500	2,000	8,500	102%
314150 MARIJUANA EXCISE TAX	6,552	12,213	13,825	21,242	21,242	100%	15,000	6,000	21,000	99%
Group:	566,395	522,023	548,439	444,890	454,793	98%	420,592	16,090	436,682	96%
320000 LICENSES AND PERMITS										
322011 Liquor Licenses	6,285	7,020			0	0%	__________	__________	0	0%
322020 License-Business,	24,150	23,118	22,985	21,126	22,500	94%	22,500	__________	22,500	100%
323010 Building & Related				-111	0	***%	__________	__________	0	0%
323011 Building Permit	7,976	65,127	15,532	11,942	16,000	75%	16,000	__________	16,000	100%
323030 Animal Licenses	2,437	2,256	2,327	2,678	0	***%	2,500	__________	2,500	*****%
323032 Chicken Permit Fee/		50			0	0%	250	__________	250	*****%
323050 Other Miscellaneous			25		25	0%	25	__________	25	100%
Group:	40,848	97,571	40,869	35,635	38,525	92%	41,275	0	41,275	107%
330000 INTERGOVERNMENTAL REVENUES										
331071 RURAL COMMUNITY			23,082		0	0%	__________	__________	0	0%
331999 COVID-19/STIMULUS REV -		7,049			0	0%	__________	__________	0	0%
334200 Montana Main Street Grant			500		0	0%	__________	__________	0	0%
335065 Oil & Gas Production Tax	1,637	1,329	2,075	1,571	1,571	100%	1,500	100	1,600	102%
335120 Gambling Machine Permits	15,425	14,475	13,250	15,175	15,175	100%	15,000	250	15,250	100%
335230 State Entitlement Share	756,811	783,795	475,021	387,394	387,396	100%	401,817	__________	401,817	104%
337000 Local Grants		14,000		1,000	1,000	100%	__________	__________	0	0%
337001 Local Grants - Beartooth		1,000			0	0%	__________	__________	0	0%
Group:	773,873	821,648	513,928	405,140	405,142	100%	418,317	350	418,667	103%
340000 Charges for Services										
341010 Miscellaneous Collections	-21	21	25	163	163	100%	25	75	100	61%
341020 Legal Fees - Discovery	201				0	0%	__________	__________	0	0%
341030 Court Costs (Community		154	77		150	0%	150	__________	150	100%
342031 Manufactured Home			164		200	0%	200	__________	200	100%
343360 Weed Control Charges	293	698	1,125	525	0	***%	1,000	__________	1,000	*****%
Group:	473	873	1,391	688	513	134%	1,375	75	1,450	283%
350000 Fines and Forfeitures										
351030 City Courts	58,466	47,831	42,714	74,626	74,625	100%	51,500	25,000	76,500	103%
351031 Victims & Witness	124	115	112	128	150	85%	158	2	160	107%
351032 City Court Admin-Atty	3,430	3,207	3,531	9,024	9,023	100%	4,000	5,000	9,000	100%
352000 Fines - Weeds, Snow, Demo	275	750	475	503	500	101%	500	__________	500	100%
353000 Fines - Parking tickets	3,690	460	428	259	500	52%	500	__________	500	100%
Group:	65,985	52,363	47,260	84,540	84,798	100%	56,658	30,002	86,660	102%

1000 GENERAL

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
361000 Rents/Leases			936	2,116	2,116	100%	1,050	__________	1,050	50%
362000 Other Miscellaneous	24,288	1,918	724	746	1,000	75%	1,000	__________	1,000	100%
363022 Bond Interest Assessments	25,842	34,112	18,292	17,468	17,283	101%	15,840	1,000	16,840	97%
363040 Penalty & Interest	4,049	322	862	1,176	1,176	100%	500	500	1,000	85%
365000 Contributions &Donations				500	500	100%	__________	__________	0	0%
365003 Contribution/Donation -	263,391			1,000	1,000	100%	__________	__________	0	0%
365008 Contribution/Donation -	23,875				0	0%	__________	__________	0	0%
Group:	341,445	36,352	20,814	23,006	23,075	100%	18,390	1,500	19,890	86%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	17,861	48,941	63,377	35,865	31,037	116%	30,300	__________	30,300	98%
371020 Gain(Loss) in Fair Value	-10,994	10,140	15,708	4,767	5,000	95%	5,150	__________	5,150	103%
Group:	6,867	59,081	79,085	40,632	36,037	113%	35,450	0	35,450	98%
380000 Other Financing Sources										
381050 Inception of Lease		391,446			0	0%	__________	__________	0	0%
382010 Sale of General Fixed		6,703			0	0%	500	__________	500	*****%
384000 Special Item-Other		105,612			0	0%	__________	__________	0	0%
Group:		503,761			0	0%	500	0	500	*****%
Fund:	1,795,886	2,093,672	1,251,786	1,034,531	1,042,883	99%	992,557	48,017	1,040,574	100%
Grand Total:	1,795,886	2,093,672	1,251,786	1,034,531	1,042,883		992,557	48,017	1,040,574	

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

1000 GENERAL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410100 Legislative Services - Council										
100 Personal Services	21,750	21,750	21,750	21,750	21,750	100%	21,750	__________	21,750	100%
140 Employer Contributions	1,811	1,791	1,796	1,759	1,860	95%	1,860	__________	1,860	100%
210 Office Supplies & Materia	120	620	212	140	500	28%	500	__________	500	100%
330 Publicity, Subscriptions	755		300	17	300	6%	300	__________	300	100%
340 Utility Services			90	1,562	1,572	99%	1,572	__________	1,572	100%
350 Professional Services	174	182	133	83	205	40%	205	__________	205	100%
370 Travel		215			300	0%	300	__________	300	100%
380 Training Services					200	0%	200	__________	200	100%
790 Other Grants, Contributio	1,000	2,250	500		0	0%	500	__________	500	*****%
Account:	25,610	26,808	24,781	25,311	26,687	95%	27,187	0	27,187	102%
410200 Executive Services - Mayor										
100 Personal Services	5,610	5,610	5,610	6,222	6,222	100%	6,834	__________	6,834	110%
140 Employer Contributions	467	462	463	503	503	100%	553	__________	553	110%
210 Office Supplies & Materia	484	541	1,065	-184	1,500	-12%	1,500	__________	1,500	100%
330 Publicity, Subscriptions	198	199		300	300	100%	250	__________	250	83%
350 Professional Services				150	150	100%	__________	__________	0	0%
370 Travel	574				800	0%	800	__________	800	100%
380 Training Services			435		250	0%	250	__________	250	100%
530 Rentals				250	250	100%	__________	__________	0	0%
Account:	7,333	6,812	7,573	7,241	9,975	73%	10,187	0	10,187	102%
410360 City/Municipal Court										
100 Personal Services	118,991	69,315	57,310	70,173	93,195	75%	125,440	__________	125,440	135%
140 Employer Contributions	10,169	5,811	4,719	5,736	8,066	71%	10,167	__________	10,167	126%
210 Office Supplies & Materia	8,025	6,469	3,954	5,428	6,500	84%	6,500	__________	6,500	100%
220 Operating Supplies	785		3		0	0%	__________	__________	0	0%
226 Clothing and Uniforms					500	0%	525	__________	525	105%
330 Publicity, Subscriptions	1,609	1,279	1,867	722	1,900	38%	850	__________	850	45%
340 Utility Services	8,241	8,160	8,143	6,823	8,500	80%	7,750	__________	7,750	91%
350 Professional Services	538	952	331	347	2,500	14%	2,590	__________	2,590	104%
360 Repair & Maintenance Serv		353			250	0%	200	__________	200	80%
370 Travel	3,588	1,438	3,534	2,322	4,750	49%	4,400	__________	4,400	93%
380 Training Services	1,625	825	525	850	2,000	43%	1,100	__________	1,100	55%
394 Jury and Witness Fees	336		329		1,000	0%	1,000	__________	1,000	100%
540 Special Assessments	621	650	631	659	750	88%	700	__________	700	93%
Account:	154,528	95,252	81,346	93,060	129,911	72%	161,222	0	161,222	124%
410366 Community Services										
140 Employer Contributions	58	5	35		75	0%	75	__________	75	100%
Account:	58	5	35		75	0%	75	0	75	100%
410510 Finance Administration										
100 Personal Services	33,937	34,968	39,043	51,687	52,937	98%	54,916	__________	54,916	104%
140 Employer Contributions	2,633	2,651	2,934	3,985	4,438	90%	4,439	__________	4,439	100%
210 Office Supplies & Materia	9,513	4,499	5,318	5,355	14,000	38%	14,000	-1,500	12,500	89%
220 Operating Supplies					0	0%	250	__________	250	*****%

1000 GENERAL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
226 Clothing and Uniforms		120	146	311	325	96%	360	__________	360	111%
330 Publicity, Subscriptions	5,040	5,117	4,364	7,118	7,500	95%	7,885	__________	7,885	105%
340 Utility Services	3,185	3,153	3,475	2,341	4,000	59%	3,816	__________	3,816	95%
350 Professional Services	17,071	60,989	37,655	23,815	45,000	53%	46,138	__________	46,138	103%
360 Repair & Maintenance Serv			55		150	0%	150	__________	150	100%
370 Travel	424	230	144	30	750	4%	750	__________	750	100%
380 Training Services	380	259	310	403	1,000	40%	1,000	__________	1,000	100%
510 Insurance	70	70	174	70	175	40%	70	__________	70	40%
540 Special Assessments	3,251	2,921	3,745	3,986	4,200	95%	4,050	__________	4,050	96%
940 Machinery & Equipment		1,196	4,660	2,500	2,500	100%	__________	__________	0	0%
Account:	75,504	116,173	102,023	101,601	136,975	74%	137,824	-1,500	136,324	100%
411100 Legal Services										
100 Personal Services	34,931	36,672	40,068	52,559	52,272	101%	61,706	__________	61,706	118%
140 Employer Contributions	2,892	2,948	3,185	3,865	3,871	100%	4,686	__________	4,686	121%
210 Office Supplies & Materia	3,619	2,623	3,004	4,310	6,000	72%	6,000	__________	6,000	100%
220 Operating Supplies	3,187	73	461	423	450	94%	__________	__________	0	0%
226 Clothing and Uniforms					250	0%	300	__________	300	120%
330 Publicity, Subscriptions	10,884	11,850	12,947	13,753	13,000	106%	13,000	__________	13,000	100%
340 Utility Services	5,131	4,955	5,199	4,089	5,750	71%	5,280	__________	5,280	92%
350 Professional Services	12,642	18,293	2,817	3,045	25,000	12%	23,890	__________	23,890	96%
352 Attorney, Legal Services	90,000	96,000	102,000	94,000	102,000	92%	102,000	6,000	108,000	106%
360 Repair & Maintenance Serv		353		90	750	12%	500	__________	500	67%
540 Special Assessments	311	325	421	416	500	83%	425	__________	425	85%
940 Machinery & Equipment		1,727			0	0%	__________	__________	0	0%
Account:	163,597	175,819	170,102	176,550	209,843	84%	217,787	6,000	223,787	107%
411200 Facilities Administration										
100 Personal Services	17,364	18,838	16,787	16,545	23,596	70%	19,086	__________	19,086	81%
140 Employer Contributions	2,021	2,063	1,970	1,825	2,842	64%	2,117	__________	2,117	74%
210 Office Supplies & Materia	2,816	4,177	4,014	4,833	4,900	99%	__________	__________	0	0%
220 Operating Supplies	407	1,228	517	984	4,000	25%	4,000	__________	4,000	100%
226 Clothing and Uniforms		54	47	83	150	55%	175	__________	175	117%
330 Publicity, Subscriptions	116	386	541	119	450	26%	250	__________	250	56%
340 Utility Services	15,712	12,124	13,168	14,229	16,000	89%	11,556	__________	11,556	72%
350 Professional Services	433	1,024	1,433	506	27,000	2%	26,005	-1,005	25,000	93%
360 Repair & Maintenance Serv	1,370	3,334	1,319	1,242	32,000	4%	30,000	__________	30,000	94%
380 Training Services			12		0	0%	__________	__________	0	0%
920 Buildings		2,917			0	0%	__________	__________	0	0%
940 Machinery & Equipment		399			0	0%	__________	__________	0	0%
Account:	40,239	46,544	39,808	40,366	110,938	36%	93,189	-1,005	92,184	83%
420100 Law Enforcement Services										
100 Personal Services	361,704	248,607			0	0%	__________	__________	0	0%
140 Employer Contributions	37,662	22,599			0	0%	__________	__________	0	0%
220 Operating Supplies	55,502	45,767			0	0%	__________	__________	0	0%
226 Clothing and Uniforms		4,756			0	0%	__________	__________	0	0%
231 Gas, Oil, Diesel Fuel, Gr	17,720	26,456			0	0%	__________	__________	0	0%

1000 GENERAL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
330 Publicity, Subscriptions	1,894	8,671			0	0%	__________	__________	0	0%
340 Utility Services	2,582	5,921			0	0%	__________	__________	0	0%
350 Professional Services	32,297	32,392			0	0%	__________	__________	0	0%
360 Repair & Maintenance Serv	9,823	59,905			0	0%	__________	__________	0	0%
370 Travel		7,356			0	0%	__________	__________	0	0%
380 Training Services		400			0	0%	__________	__________	0	0%
940 Machinery & Equipment		30,000			0	0%	__________	__________	0	0%
Account:	519,184	492,830			0	***%	0	0	0	0%
420110 Law Enforcement Administration										
100 Personal Services	120,988	123,130			0	0%	__________	__________	0	0%
140 Employer Contributions	11,658	11,973			0	0%	__________	__________	0	0%
210 Office Supplies & Materia	172				0	0%	__________	__________	0	0%
220 Operating Supplies	5,627	669			0	0%	__________	__________	0	0%
330 Publicity, Subscriptions	2,385	454			0	0%	__________	__________	0	0%
340 Utility Services	2,516	3,767			0	0%	__________	__________	0	0%
350 Professional Services	15,025	64,603			0	0%	__________	__________	0	0%
370 Travel	1,411				0	0%	__________	__________	0	0%
540 Special Assessments	621	650			0	0%	__________	__________	0	0%
940 Machinery & Equipment		394,236			0	0%	__________	__________	0	0%
Account:	160,403	599,482			0	***%	0	0	0	0%
420120 Facilities										
100 Personal Services	4,203	4,832			0	0%	__________	__________	0	0%
140 Employer Contributions	352	398			0	0%	__________	__________	0	0%
220 Operating Supplies	1,105	571			0	0%	__________	__________	0	0%
330 Publicity, Subscriptions		119			0	0%	__________	__________	0	0%
350 Professional Services	31	12			0	0%	__________	__________	0	0%
Account:	5,691	5,932			0	***%	0	0	0	0%
420460 Fire Suppression										
100 Personal Services	8,644	9,075	9,341	11,553	12,556	92%	12,526	__________	12,526	100%
140 Employer Contributions	1,791	1,721	1,854	1,869	1,873	100%	1,900	__________	1,900	101%
220 Operating Supplies	18,623	16,800	17,254	18,602	19,500	95%	19,500	__________	19,500	100%
226 Clothing and Uniforms				4	5	80%	__________	__________	0	0%
330 Publicity, Subscriptions	240	553	511	501	505	99%	500	__________	500	99%
340 Utility Services	13,764	12,663	14,146	16,777	16,850	100%	15,500	__________	15,500	92%
350 Professional Services	4,434	5,824	8,643	5,735	7,000	82%	7,275	__________	7,275	104%
360 Repair & Maintenance Serv	113	4,579	2,487	6,055	7,500	81%	7,500	__________	7,500	100%
380 Training Services	2,135	1,314	2,233	1,381	2,800	49%	2,500	__________	2,500	89%
510 Insurance	1,000	1,476	852	1,414	1,700	83%	1,700	__________	1,700	100%
540 Special Assessments	2,670	2,849	2,926	3,080	3,200	96%	3,200	__________	3,200	100%
790 Other Grants, Contributio	10,000	10,000	10,000	15,000	15,000	100%	15,000	__________	15,000	100%
920 Buildings			2,035		0	0%	__________	__________	0	0%
Account:	63,414	66,854	72,282	81,971	88,489	93%	87,101	0	87,101	98%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

1000 GENERAL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420520 Code Enforcement										
100 Personal Services	6,949	14,279	6,531		0	0%	20,444	__________	20,444	*****%
140 Employer Contributions	690	1,332	605		0	0%	2,592	__________	2,592	*****%
210 Office Supplies & Materia					0	0%	150	__________	150	*****%
220 Operating Supplies	1,681	252	624		0	0%	1,500	__________	1,500	*****%
226 Clothing and Uniforms					0	0%	110	__________	110	*****%
330 Publicity, Subscriptions	1,488	1,525	1,264		0	0%	4,000	__________	4,000	*****%
340 Utility Services	663	630	744		0	0%	750	__________	750	*****%
350 Professional Services	254	324	27		0	0%	2,000	__________	2,000	*****%
360 Repair & Maintenance Serv					0	0%	1,000	__________	1,000	*****%
940 Machinery & Equipment		266			0	0%	__________	__________	0	0%
Account:	11,725	18,608	9,795		0	***%	32,546	0	32,546	*****%
420531 Building Inspection										
100 Personal Services	6,948	14,280	16,490	17,069	16,939	101%	21,386	__________	21,386	126%
140 Employer Contributions	657	1,332	1,532	1,918	1,937	99%	2,435	__________	2,435	126%
210 Office Supplies & Materia	209	6	3		1,500	0%	1,523	__________	1,523	102%
220 Operating Supplies	1,293	464		18	5,000	0%	5,000	-1,000	4,000	80%
226 Clothing and Uniforms			100		250	0%	110	__________	110	44%
330 Publicity, Subscriptions	916	736	836	6,370	6,450	99%	3,750	__________	3,750	58%
340 Utility Services	702	682	794	472	500	94%	715	__________	715	143%
350 Professional Services	85	68	989	701	7,500	9%	6,000	__________	6,000	80%
360 Repair & Maintenance Serv					250	0%	250	__________	250	100%
370 Travel					0	0%	1,000	__________	1,000	*****%
380 Training Services	365	525		1,085	1,100	99%	1,250	__________	1,250	114%
Account:	11,175	18,093	20,744	27,633	41,426	67%	43,419	-1,000	42,419	102%
430230 Road & Street Construction										
950 Construction in Progress	21,246				0	0%	__________	__________	0	0%
Account:	21,246				0	***%	0	0	0	0%
430246 Storm Drainage Maintenance										
100 Personal Services	11,952	4,431	4,673	5,880	6,085	97%	5,447	__________	5,447	90%
140 Employer Contributions	1,442	506	572	702	801	88%	960	__________	960	120%
220 Operating Supplies	161	1,112	2,606	3,162	12,500	25%	15,000	-5,000	10,000	80%
226 Clothing and Uniforms				11	11	100%	__________	__________	0	0%
330 Publicity, Subscriptions		9	436	2	250	1%	250	__________	250	100%
350 Professional Services	1,237	1,379	93		15,000	0%	15,000	5,000	20,000	133%
360 Repair & Maintenance Serv				11,330	10,000	113%	10,000	__________	10,000	100%
540 Special Assessments			177	184	250	74%	250	__________	250	100%
Account:	14,792	7,437	8,557	21,271	44,897	47%	46,907	0	46,907	104%
440640 Enforcement-Animals										
100 Personal Services	6,381	13,026	12,217		0	0%	20,444	__________	20,444	*****%
140 Employer Contributions	601	1,211	1,128		0	0%	2,592	__________	2,592	*****%
220 Operating Supplies	1,607	1,203	4,356		0	0%	4,000	1,000	5,000	*****%
226 Clothing and Uniforms			698		0	0%	110	__________	110	*****%
330 Publicity, Subscriptions	728	527	1,878		0	0%	500	__________	500	*****%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

1000 GENERAL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
340 Utility Services	674	675	1,183		0	0%	1,200		1,200	*****%
350 Professional Services	7,436	6,279	970		0	0%	10,000		10,000	*****%
358 Veterinary Services-Feral	2,203	513	1,500		0	0%	10,000		10,000	*****%
360 Repair & Maintenance Serv		8,233			0	0%	500		500	*****%
380 Training Services					0	0%	1,000		1,000	*****%
790 Other Grants, Contributio		4,000			0	0%			0	0%
940 Machinery & Equipment		5,266	17,573		0	0%			0	0%
Account:	19,630	40,933	41,503		0	***%	50,346	1,000	51,346	*****%
440641 Animal Control (Spay/Neuter)										
350 Professional Services			440		0	0%			0	0%
Account:			440		0	***%	0	0	0	0%
460433 Park Areas										
100 Personal Services	42,379	73,932	25,805	86,895	103,490	84%	103,004		103,004	100%
140 Employer Contributions	4,981	7,720	2,928	9,499	13,134	72%	8,653		8,653	66%
210 Office Supplies & Materia				241	0	***%			0	0%
211 Trees					2,000	0%	2,000		2,000	100%
220 Operating Supplies	17,593	18,889	20,602	20,543	22,500	91%	37,500		37,500	167%
226 Clothing and Uniforms		727	174	583	600	97%	600		600	100%
330 Publicity, Subscriptions	58	709	279	95	750	13%	750		750	100%
340 Utility Services	23,682	15,376	17,182	15,682	25,000	63%	31,250		31,250	125%
350 Professional Services	2,339	2,833	1,518	899	6,500	14%	5,750	-1,000	4,750	73%
360 Repair & Maintenance Serv	143	2,112	13	1,808	1,850	98%	1,250		1,250	68%
380 Training Services	232		10		150	0%	150		150	100%
540 Special Assessments	20,454	21,329	21,997	23,004	23,005	100%	23,000		23,000	100%
940 Machinery & Equipment	263,042	150			0	0%			0	0%
Account:	374,903	143,777	90,508	159,249	198,979	80%	213,907	-1,000	212,907	107%
470300 Economic Development										
100 Personal Services	1,424	3,436	63,808	65,367	65,547	100%	66,827		66,827	102%
140 Employer Contributions	123	292	4,059	4,423	4,729	94%	4,924		4,924	104%
210 Office Supplies & Materia	1,081	179	2,173	1,518	3,000	51%	3,000		3,000	100%
220 Operating Supplies		16,879	1,866	389	8,000	5%	7,050		7,050	88%
226 Clothing and Uniforms				260	260	100%	260		260	100%
330 Publicity, Subscriptions		612	1,657	4,246	4,300	99%	4,337		4,337	101%
340 Utility Services		71	633	336	500	67%	500		500	100%
350 Professional Services	5,433	2,985	3,188	14,528	19,000	76%	13,855		13,855	73%
370 Travel	347		3,281	1,478	4,500	33%	4,500		4,500	100%
380 Training Services	598		2,384	1,049	3,750	28%	3,750		3,750	100%
530 Rentals	2,118	2,182	4,107	4,070	4,115	99%	2,500		2,500	61%
Account:	11,124	26,636	87,156	97,664	117,701	83%	111,503	0	111,503	95%
470400 TSEP/Home										
220 Operating Supplies			27		0	0%			0	0%
370 Travel			373		0	0%			0	0%
Account:			400		0	***%	0	0	0	0%

1000 GENERAL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
490500 Other Debt Service Payments										
620 Interest		1,800			0	0%	___________	___________	0	0%
Account:		1,800			0	***%	0	0	0	0%
490600 LEASE PAYMENTS										
650 LEASE PRINCIPAL	4,013	141,147			0	0%	___________	___________	0	0%
660 LEASE INTEREST	417	5,189			0	0%	___________	___________	0	0%
Account:	4,430	146,336			0	***%	0	0	0	0%
521000 Interfund Operating Transfers Out										
820 Transfers to Other Funds	160,000	120,000	580,867	375,000	385,000	97%	385,000	22,000	407,000	106%
Account:	160,000	120,000	580,867	375,000	385,000	97%	385,000	22,000	407,000	106%
Fund:	1,844,586	2,156,131	1,337,920	1,206,917	1,500,896	80%	1,618,200	24,495	1,642,695	109% %
Grand Total:	1,844,586	2,156,131	1,337,920	1,206,917	1,500,896		1,618,200	24,495	1,642,695	

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PUBLIC SAFETY FUND

The City created the Public Safety Fund to account for all police activities. This will include all sources of revenue related to police activities, such as the SRO agreement with the school district, seizure funds, state entitlement, property taxes and investment earnings. This fund will also record all operating expenses related to police patrol, investigations, administration, K-9 and any other outflows of resources related to policing.

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2300 PUBLIC SAFETY - LAW ENFORCEMENT

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes			53,417	166,934	179,720	93%	183,086	-314	182,772	102%
311020 Personal Property Taxes			887	4,309	4,037	107%	1,500	500	2,000	50%
312000 P & I on Delinquent Taxes					500	0%	525		525	105%
Group:			54,304	171,243	184,257	93%	185,111	186	185,297	101%
320000 LICENSES AND PERMITS										
323030 Animal Licenses					300	0%			0	0%
323032 Chicken Permit Fee/					50	0%			0	0%
Group:					350	0%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
331150 Highway Safety Program				3,517	52,967	7%	140,000		140,000	264%
335230 State Entitlement Share			327,800	410,000	410,000	100%	410,000		410,000	100%
337000 Local Grants			5,000		0	0%			0	0%
Group:			332,800	413,517	462,967	89%	550,000	0	550,000	119%
340000 Charges for Services										
343360 Weed Control Charges					1,500	0%			0	0%
Group:					1,500	0%	0	0	0	0%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous			3,754	5,532	5,532	100%	3,500		3,500	63%
365008 Contribution/Donation -			105,000	52,500	105,000	50%	135,500	-135,500	0	0%
Group:			108,754	58,032	110,532	53%	139,000	-135,500	3,500	3%
370000 Investment and Royalty Earnings										
371010 Investment Earnings			2,011	2,275	1,915	119%	1,800		1,800	94%
371020 Gain(Loss) in Fair Value			665	301	500	60%	500		500	100%
Group:			2,676	2,576	2,415	107%	2,300	0	2,300	95%
380000 Other Financing Sources										
383000 Interfund Operating			475,000	245,000	225,000	109%	150,000	100,000	250,000	111%
384000 Special Item-Other			46,261	10,571	10,571	100%			0	0%
Group:			521,261	255,571	235,571	108%	150,000	100,000	250,000	106%
Fund:			1,019,795	900,939	997,592	90%	1,026,411	-35,314	991,097	99%
Grand Total:			1,019,795	900,939	997,592		1,026,411	-35,314	991,097	

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2300 PUBLIC SAFETY - LAW ENFORCEMENT

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
100 Personal Services			314,543	260,531	315,230	83%	416,231	__________	416,231	132%
120 Overtime			33,981	28,170	43,514	65%	45,000	__________	45,000	103%
140 Employer Contributions			36,208	27,644	41,562	67%	44,662	__________	44,662	107%
210 Office Supplies & Materia			444	578	1,000	58%	750	__________	750	75%
220 Operating Supplies			33,269	42,035	42,500	99%	25,000	__________	25,000	59%
226 Clothing and Uniforms			8,748	9,373	9,500	99%	8,750	__________	8,750	92%
231 Gas, Oil, Diesel Fuel, Gr			30,261	26,128	35,000	75%	35,000	__________	35,000	100%
330 Publicity, Subscriptions			3,951	7,684	7,800	99%	4,990	__________	4,990	64%
340 Utility Services			8,474	9,096	8,175	111%	8,100	__________	8,100	99%
350 Professional Services			40,021	8,935	6,250	143%	3,410	__________	3,410	55%
360 Repair & Maintenance Serv			19,719	19,710	25,000	79%	12,520	__________	12,520	50%
370 Travel			3,422	6,082	6,250	97%	4,412	__________	4,412	71%
380 Training Services			2,768	4,214	4,300	98%	1,735	4,265	6,000	140%
510 Insurance			750		750	0%	500	__________	500	67%
790 Other Grants, Contributio			10,000		25,000	0%	20,000	__________	20,000	80%
940 Machinery & Equipment			35,488		7,740	0%	__________	__________	0	0%
Account:			582,047	450,180	579,571	78%	631,060	4,265	635,325	110%
420110 Law Enforcement Administration										
100 Personal Services			104,313	158,027	157,693	100%	146,567	__________	146,567	93%
120 Overtime			394	4,177	4,415	95%	2,921	__________	2,921	66%
140 Employer Contributions			11,948	15,006	15,131	99%	13,652	__________	13,652	90%
210 Office Supplies & Materia			76	2,059	2,250	92%	500	__________	500	22%
220 Operating Supplies			618	4,989	5,000	100%	5,000	-1,000	4,000	80%
226 Clothing and Uniforms			115	4	1,000	0%	550	__________	550	55%
330 Publicity, Subscriptions			560	3,567	3,750	95%	3,103	__________	3,103	83%
340 Utility Services			4,574	4,662	4,700	99%	4,530	__________	4,530	96%
350 Professional Services			58,294	53,575	77,000	70%	56,254	5,000	61,254	80%
360 Repair & Maintenance Serv					500	0%	500	__________	500	100%
370 Travel			1,268	2,899	3,000	97%	1,000	__________	1,000	33%
380 Training Services			3,599	16,649	14,750	113%	2,000	__________	2,000	14%
540 Special Assessments			631	659	800	82%	700	__________	700	88%
940 Machinery & Equipment				3,000	4,000	75%	__________	__________	0	0%
Account:			186,390	269,273	293,989	92%	237,277	4,000	241,277	82%
420120 Facilities										
100 Personal Services			2,014	4,517	7,487	60%	4,925	__________	4,925	66%
140 Employer Contributions			176	411	726	57%	450	__________	450	62%
220 Operating Supplies			354	510	750	68%	750	__________	750	100%
330 Publicity, Subscriptions			467		750	0%	750	__________	750	100%
350 Professional Services			114	350	375	93%	300	__________	300	80%
360 Repair & Maintenance Serv					500	0%	500	__________	500	100%
920 Buildings					0	0%	3	__________	3	*****%
Account:			3,125	5,788	10,588	55%	7,678	0	7,678	73%

2300 PUBLIC SAFETY - LAW ENFORCEMENT

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420150 Traffic Policing										
100 Personal Services				13,361	13,750	97%	60,060		60,060	437%
120 Overtime				3,780	5,000	76%	7,425		7,425	149%
140 Employer Contributions				1,580	2,000	79%	6,428		6,428	321%
144 Health Insurance				5,221	7,500	70%	34,677		34,677	462%
145 PERS(retirement)				1,510	1,750	86%	6,121		6,121	350%
940 Machinery & Equipment				19,424	19,450	100%			0	0%
Account:				44,876	49,450	91%	114,711	0	114,711	232%
420520 Code Enforcement										
100 Personal Services				8,801	10,582	83%			0	0%
120 Overtime				72	1,111	6%			0	0%
140 Employer Contributions				808	1,130	72%			0	0%
220 Operating Supplies				803	1,500	54%			0	0%
226 Clothing and Uniforms					350	0%			0	0%
330 Publicity, Subscriptions				162	1,000	16%			0	0%
340 Utility Services				471	750	63%			0	0%
350 Professional Services					2,000	0%			0	0%
360 Repair & Maintenance Serv					1,000	0%			0	0%
Account:				11,117	19,423	57%	0	0	0	0%
440640 Enforcement-Animals										
100 Personal Services				26,404	31,749	83%			0	0%
120 Overtime				217	3,331	7%			0	0%
140 Employer Contributions				2,423	3,388	72%			0	0%
220 Operating Supplies				2,741	4,000	69%			0	0%
226 Clothing and Uniforms				104	225	46%			0	0%
330 Publicity, Subscriptions				134	500	27%			0	0%
340 Utility Services				1,194	1,100	109%			0	0%
350 Professional Services				786	10,000	8%			0	0%
358 Veterinary Services-Feral					3,000	0%			0	0%
360 Repair & Maintenance Serv					500	0%			0	0%
380 Training Services					750	0%			0	0%
Account:				34,003	58,543	58%	0	0	0	0%
490500 Other Debt Service Payments										
610 Principal					10,588	0%			0	0%
620 Interest			1,235	635	640	99%			0	0%
Account:			1,235	635	11,228	6%	0	0	0	0%
490600 LEASE PAYMENTS										
650 LEASE PRINCIPAL			35,353	66,769	68,000	98%	68,000		68,000	100%
660 LEASE INTEREST			8,133	13,139	15,000	88%	15,000		15,000	100%
Account:			43,486	79,908	83,000	96%	83,000	0	83,000	100%
Fund:			816,283	895,780	1,105,792	81%	1,073,726	8,265	1,081,991	98% %
Grand Total:			816,283	895,780	1,105,792		1,073,726	8,265	1,081,991	

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STREET MAINTENANCE FUND

The City is separating the Street Maintenance Fund in the budget document to better reflect the major funds of the City. Street Maintenance is used to account for all street maintenance assessments funds and the related costs, such as salaries, equipment, road repair, etc. to maintain the City's streets.

2501 STREET MAINTENANCE #1

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
320000 LICENSES AND PERMITS										
323051 Excavation Permit	625	850	7,800	600	800	75%	800		800	100%
Group:	625	850	7,800	600	800	75%	800	0	800	100%
340000 Charges for Services										
343010 Street and Roadway		2,735		710	2,500	28%	2,500		2,500	100%
Group:		2,735		710	2,500	28%	2,500	0	2,500	100%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	170	40	6	513	513	100%	150		150	29%
363010 Maintenance Assessments	334,220	343,332	366,291	376,487	380,814	99%	437,936		437,936	115%
363040 Penalty & Interest	3,148	2,822	4,515	4,956	3,000	165%	3,000		3,000	100%
Group:	337,538	346,194	370,812	381,956	384,327	99%	441,086	0	441,086	115%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	6,696	13,654	9,067	7,157	6,105	117%	3,000		3,000	49%
371020 Gain(Loss) in Fair Value	-4,334	4,416	4,160	935	1,500	62%	1,500		1,500	100%
Group:	2,362	18,070	13,227	8,092	7,605	106%	4,500	0	4,500	59%
380000 Other Financing Sources										
382010 Sale of General Fixed		2,077			0	0%			0	0%
383000 Interfund Operating	40,000		5,817		30,000	0%	30,000	-5,000	25,000	83%
Group:	40,000	2,077	5,817		30,000	0%	30,000	-5,000	25,000	83%
Fund:	380,525	369,926	397,656	391,358	425,232	92%	478,886	-5,000	473,886	111%
Grand Total:	380,525	369,926	397,656	391,358	425,232		478,886	-5,000	473,886	

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2501 STREET MAINTENANCE #1

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430220 Facilities										
100 Personal Services	2,101	2,416	1,077	2,259	3,743	60%	2,461	__________	2,461	66%
140 Employer Contributions	176	199	93	206	363	57%	224	__________	224	62%
220 Operating Supplies	122	285	177	181	500	36%	400	__________	400	80%
226 Clothing and Uniforms					125	0%	150	__________	150	120%
330 Publicity, Subscriptions		60	234		150	0%	150	__________	150	100%
350 Professional Services		6	32		150	0%	150	__________	150	100%
Account:	2,399	2,966	1,613	2,646	5,031	53%	3,535	0	3,535	70%
430240 Road & Street Maintenance										
100 Personal Services	199,328	199,924	275,452	244,957	289,808	85%	300,333	10,000	310,333	107%
140 Employer Contributions	24,414	23,372	32,733	28,965	34,613	84%	35,782	5,924	41,706	120%
144 Health Insurance	55,192	1,416			0	0%	__________	__________	0	0%
145 PERS(retirement)					0	0%	4,990	10,000	14,990	*****%
220 Operating Supplies	57,360	57,143	65,984	69,860	65,000	107%	70,000	__________	70,000	108%
226 Clothing and Uniforms		809	840	1,014	1,025	99%	1,000	__________	1,000	98%
330 Publicity, Subscriptions	942	1,998	1,179	996	1,500	66%	1,500	__________	1,500	100%
340 Utility Services	7,858	6,079	5,617	5,562	8,500	65%	8,500	__________	8,500	100%
350 Professional Services	5,714	21,893	8,217	12,041	14,500	83%	7,000	__________	7,000	48%
360 Repair & Maintenance Serv	880	5,568	20,472	7,566	25,000	30%	25,000	__________	25,000	100%
368 Roads and Streets			40,521	10,000	65,793	15%	90,000	10,000	100,000	152%
380 Training Services			48		200	0%	250	__________	250	125%
540 Special Assessments	21	192	22	181	250	72%	100	__________	100	40%
940 Machinery & Equipment		531			0	0%	__________	__________	0	0%
Account:	351,709	318,925	451,085	381,142	506,189	75%	544,455	35,924	580,379	115%
Fund:	354,108	321,891	452,698	383,788	511,220	75%	547,990	35,924	583,914	114%
										%
Grand Total:	354,108	321,891	452,698	383,788	511,220		547,990	35,924	583,914	

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenues and the related specific expenditures that are restricted for specific purposes other than debt service or capital projects. The City has budgeted for use of 21 special revenue funds for fiscal year 2024. The special revenue funds and their purposes are:

- Comprehensive Insurance: used to account for property taxes and entitlement funds used to pay for liability, property, etc. insurance premiums.
- Local Government Study: to account for property taxes levied and expense related to the 10 year government review commission that was voted on and approved by Hardin residents.
- PERS-Employer Contributions: used to account for property taxes and the City's portion of the PERS pension expenditures.
- Group Health-Employer Contributions: group health receives revenues sources from property taxes, entitlement funds and accounts for the City's portion of healthcare premium costs.
- Permissive Medical: accounts for sources received from property taxes, through a non-voted mill levy and expenditures for the City's portion of healthcare premium costs.
- Local Charges for Services: sources for this fund include assessments related to community decay, snow removal and weed control changes, and demolition assessments.
- Coal Board Grant: this fund accounts for grant sources received and expenditures that are to be spent specifically for the purposes stated within the grant agreement(s).
- Lighting District #1 and #54: Sources of revenues for these funds are special assessments levied to taxpayers within those districts and uses of resources are the charges for lighting services.
- Curb and Gutter: used to account for assessments received from residents that would like to use the City program of each party paying for half of a new curb and gutter along a specific property. Curb and gutter resources are used to construct the curb and gutters when residents choose to use the program that the City offers.
- Police training and pension fund: this fund receives an entitlement from the State at 1.5 mills times the taxable value of the City. The funds are used to pay for police premiums for insurance that are provided to the County through the current IGA.
- Gas Apportionment Tax: The State of Montana provides an allocation of funds each year that are to be used for street construction, or 25% of each year's allocation can be used for equipment.
- Montana Main Street Program: Used to account for grant funds for the Montana Main Street grant and related expenditures.
- Crime Victims Assistance: fund used to account for crime victim's assistance. City does not have its own program so the money is provided to the County to complete this program.
- Rural Fire Assistance Grant: Used to account for local donations, grants and contributions to aid the fire department.
- Rural Community Development: to account for any grant funds received from Rural Development through the USDA and related expenditures.
- American Rescue Plan Act Competitive Funding – Lodge Grass: used to account for all costs related to the Lodge Grass competitive grant received from the DNRC for the sewer lagoon project in Lodge Grass

2190 COMPREHENSIVE INSURANCE

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes	11,708	31,668	36,257	35,603	37,472	95%	37,472	-349	37,123	99%
311020 Personal Property Taxes	326	659	846	2,786	2,729	102%	500	__________	500	18%
312000 P & I on Delinquent Taxes	86	83	173	228	250	91%	250	__________	250	100%
Group:	12,120	32,410	37,276	38,617	40,451	95%	38,222	-349	37,873	94%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	19,031	20,105	30,000	35,064	35,064	100%	35,296	1,827	37,123	106%
Group:	19,031	20,105	30,000	35,064	35,064	100%	35,296	1,827	37,123	106%
370000 Investment and Royalty Earnings										
371010 Investment Earnings		65	47	-19	25	-76%	25	__________	25	100%
Group:		65	47	-19	25	-76%	25	0	25	100%
Fund:	31,151	52,580	67,323	73,662	75,540	98%	73,543	1,478	75,021	99%

2190 COMPREHENSIVE INSURANCE

Account Object		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410100 Legislative Services - Council											
510 Insurance			800	878	1,000	1,005	100%	976	___________	976	97%
	Account:		800	878	1,000	1,005	100%	976	0	976	97%
410200 Executive Services - Mayor											
510 Insurance			206	227	258	258	100%	279	___________	279	108%
	Account:		206	227	258	258	100%	279	0	279	108%
410360 City/Municipal Court											
510 Insurance			4,193	2,711	2,530	2,530	100%	3,078	___________	3,078	122%
	Account:		4,193	2,711	2,530	2,530	100%	3,078	0	3,078	122%
410510 Finance Administration											
510 Insurance		8,428	1,969	2,219	2,647	2,652	100%	3,406	___________	3,406	128%
	Account:	8,428	1,969	2,219	2,647	2,652	100%	3,406	0	3,406	128%
411100 Legal Services											
510 Insurance			1,235	1,418	1,763	1,763	100%	2,315	___________	2,315	131%
	Account:		1,235	1,418	1,763	1,763	100%	2,315	0	2,315	131%
411200 Facilities Administration											
510 Insurance			612	739	736	741	99%	740	___________	740	100%
	Account:		612	739	736	741	99%	740	0	740	100%
420100 Law Enforcement Services											
510 Insurance			15,390	15,361	21,028	21,030	100%	16,514	___________	16,514	79%
	Account:		15,390	15,361	21,028	21,030	100%	16,514	0	16,514	79%
420110 Law Enforcement Administration											
510 Insurance		9,394	6,130	7,802	9,457	9,457	100%	13,764	___________	13,764	146%
	Account:	9,394	6,130	7,802	9,457	9,457	100%	13,764	0	13,764	146%
420120 Facilities											
510 Insurance			148	195	85	90	94%	201	___________	201	223%
	Account:		148	195	85	90	94%	201	0	201	223%
420460 Fire Suppression											
510 Insurance		8,076	8,842	9,819	8,396	8,397	100%	6,707	___________	6,707	80%
	Account:	8,076	8,842	9,819	8,396	8,397	100%	6,707	0	6,707	80%
420520 Code Enforcement											
510 Insurance		794	473	1,115	1,029	1,030	100%	417	___________	417	40%
	Account:	794	473	1,115	1,029	1,030	100%	417	0	417	40%
420531 Building Inspection											
510 Insurance						0	0%	727	___________	727	*****%
	Account:					0	***%	727	0	727	*****%

2190 COMPREHENSIVE INSURANCE

Account Object		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430220 Facilities											
510 Insurance			74	98	46	46	100%	101	___________	101	220%
	Account:		74	98	46	46	100%	101	0	101	220%
430240 Road & Street Maintenance											
510 Insurance		10,742	11,908	12,432	17,076	17,081	100%	14,993	___________	14,993	88%
	Account:	10,742	11,908	12,432	17,076	17,081	100%	14,993	0	14,993	88%
430246 Storm Drainage Maintenance											
510 Insurance			319	172	205	210	98%	263	___________	263	125%
	Account:		319	172	205	210	98%	263	0	263	125%
440640 Enforcement-Animals											
510 Insurance		935	210	565	2,273	2,273	100%	1,288	___________	1,288	57%
	Account:	935	210	565	2,273	2,273	100%	1,288	0	1,288	57%
460433 Park Areas											
510 Insurance		2,044	2,657	4,530	5,386	5,391	100%	6,840	___________	6,840	127%
	Account:	2,044	2,657	4,530	5,386	5,391	100%	6,840	0	6,840	127%
470300 Economic Development											
510 Insurance		36	80	158	2,875	2,875	100%	4,158	___________	4,158	145%
	Account:	36	80	158	2,875	2,875	100%	4,158	0	4,158	145%
510300 Other Unallocated Costs											
510 Insurance		3,760			750	2,500	30%	2,500	___________	2,500	100%
	Account:	3,760			750	2,500	30%	2,500	0	2,500	100%
	Fund:	44,209	55,246	60,439	77,540	79,329	98%	79,267	0	79,267	100% %

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2350 LOCAL GOVERNMENT STUDY COMMISSION

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes			12,820	15,941	18,739	85%	__________	__________	0	0%
311020 Personal Property Taxes			213	583	100	583%	__________	__________	0	0%
312000 P & I on Delinquent Taxes					100	0%	__________	__________	0	0%
Group:			13,033	16,524	18,939	87%	0	0	0	0%
Fund:			13,033	16,524	18,939	87%	0	0	0	0%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2350 LOCAL GOVERNMENT STUDY COMMISSION

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410130 Committees and Special Bodies										
100 Personal Services					600	0%	___________	___________	0	0%
140 Employer Contributions					150	0%	___________	___________	0	0%
144 Health Insurance					175	0%	___________	___________	0	0%
145 PERS(retirement)					200	0%	___________	___________	0	0%
210 Office Supplies & Materia				54	3,500	2%	500	___________	500	14%
330 Publicity, Subscriptions			300		2,500	0%	2,500	___________	2,500	100%
350 Professional Services					15,706	0%	5,000	___________	5,000	32%
370 Travel			131		990	0%	250	___________	250	25%
380 Training Services			2,850		3,000	0%	___________	___________	0	0%
Account:			3,281	54	26,821	0%	8,250	0	8,250	31%
521000 Interfund Operating Transfers Out										
820 Transfers to Other Funds					0	0%	17,972	___________	17,972	*****%
Account:					0	***%	17,972	0	17,972	*****%
Fund:			3,281	54	26,821	0%	26,222	0	26,222	98% %

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2370 PERS-EMPLOYER CONTRIBUTIONS

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes	44,979	33,596	38,517	37,367	39,156	95%	47,135	1,178	48,313	123%
311020 Personal Property Taxes	1,233	907	872	2,927	2,867	102%	750	__________	750	26%
312000 P & I on Delinquent Taxes	249	241	502	662	502	132%	__________	__________	0	0%
Group:	46,461	34,744	39,891	40,956	42,525	96%	47,885	1,178	49,063	115%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	17,028	16,085	44,100	44,141	44,141	100%	44,287	__________	44,287	100%
336020 On Behalf Payments PERS	32,749				0	0%	__________	__________	0	0%
Group:	49,777	16,085	44,100	44,141	44,141	100%	44,287	0	44,287	100%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	34	157	206	169	170	99%	150	__________	150	88%
Group:	34	157	206	169	170	99%	150	0	150	88%
Fund:	96,272	50,986	84,197	85,266	86,836	98%	92,322	1,178	93,500	108%

2370 PERS-EMPLOYER CONTRIBUTIONS

Account Object		Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410100 Legislative Services - Council											
145 PERS(retirement)		336	340	340	340	344	99%	340	___________	340	99%
	Account:	336	340	340	340	344	99%	340	0	340	99%
410360 City/Municipal Court											
145 PERS(retirement)		8,451	3,625	3,724	4,681	5,777	81%	9,004	___________	9,004	156%
	Account:	8,451	3,625	3,724	4,681	5,777	81%	9,004	0	9,004	156%
410510 Finance Administration											
145 PERS(retirement)		8,916	3,171	3,583	4,688	4,854	97%	4,981	___________	4,981	103%
	Account:	8,916	3,171	3,583	4,688	4,854	97%	4,981	0	4,981	103%
411100 Legal Services											
145 PERS(retirement)		3,135	3,326	3,634	4,767	4,797	99%	5,597	___________	5,597	117%
	Account:	3,135	3,326	3,634	4,767	4,797	99%	5,597	0	5,597	117%
411200 Facilities Administration											
145 PERS(retirement)		1,558	1,708	1,523	1,501	2,163	69%	1,730	___________	1,730	80%
	Account:	1,558	1,708	1,523	1,501	2,163	69%	1,730	0	1,730	80%
420100 Law Enforcement Services											
145 PERS(retirement)		53,046	22,708	38,424	26,185	34,761	75%	41,800	___________	41,800	120%
	Account:	53,046	22,708	38,424	26,185	34,761	75%	41,800	0	41,800	120%
420110 Law Enforcement Administration											
145 PERS(retirement)		10,747	10,933	10,577	14,613	14,886	98%	13,600	___________	13,600	91%
	Account:	10,747	10,933	10,577	14,613	14,886	98%	13,600	0	13,600	91%
420120 Facilities											
145 PERS(retirement)		377	438	183	410	687	60%	446	___________	446	65%
	Account:	377	438	183	410	687	60%	446	0	446	65%
420150 Traffic Policing											
145 PERS(retirement)					45	100	45%	___________	___________	0	0%
	Account:				45	100	45%	0	0	0	0%
420460 Fire Suppression											
145 PERS(retirement)		399	442	466	527	576	91%	591	___________	591	103%
	Account:	399	442	466	527	576	91%	591	0	591	103%
420520 Code Enforcement											
145 PERS(retirement)		677	1,363	592	805	1,453	55%	1,816	___________	1,816	125%
	Account:	677	1,363	592	805	1,453	55%	1,816	0	1,816	125%
420531 Building Inspection											
145 PERS(retirement)		570	1,227	1,496	1,548	1,743	89%	2,712	___________	2,712	156%
	Account:	570	1,227	1,496	1,548	1,743	89%	2,712	0	2,712	156%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2370 PERS-EMPLOYER CONTRIBUTIONS

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430220 Facilities										
145 PERS(retirement)		202	98	205	343	60%	223	___________	223	65%
Account:		202	98	205	343	60%	223	0	223	65%
430240 Road & Street Maintenance										
145 PERS(retirement)	6,793				0	0%	9,313	___________	9,313	*****%
Account:	6,793				0	***%	9,313	0	9,313	*****%
430246 Storm Drainage Maintenance										
145 PERS(retirement)	1,075	402	424	533	558	96%	494	___________	494	89%
Account:	1,075	402	424	533	558	96%	494	0	494	89%
440640 Enforcement-Animals										
145 PERS(retirement)	776	1,181	1,114	2,415	3,217	75%	1,816	___________	1,816	56%
Account:	776	1,181	1,114	2,415	3,217	75%	1,816	0	1,816	56%
460433 Park Areas										
145 PERS(retirement)	5,179	4,682	3,607	5,266	6,220	85%	4,276	___________	4,276	69%
Account:	5,179	4,682	3,607	5,266	6,220	85%	4,276	0	4,276	69%
470300 Economic Development										
145 PERS(retirement)	173	312	5,787	5,929	6,031	98%	6,061	___________	6,061	100%
Account:	173	312	5,787	5,929	6,031	98%	6,061	0	6,061	100%
Fund:	102,208	56,060	75,572	74,458	88,510	84%	104,800	0	104,800	118% %

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
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2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes	34,573	11,944	13,742	39,761	42,523	94%	47,135	1,178	48,313	114%
311020 Personal Property Taxes	993	487	430	1,521	1,457	104%	350	__________	350	24%
312000 P & I on Delinquent Taxes	309	298	621	819	622	132%	300	__________	300	48%
Group:	35,875	12,729	14,793	42,101	44,602	94%	47,785	1,178	48,963	110%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share				12,909	12,909	100%	13,215	__________	13,215	102%
Group:				12,909	12,909	100%	13,215	0	13,215	102%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	415	1,387	2,075	1,319	1,500	88%	1,500	__________	1,500	100%
371020 Gain(Loss) in Fair Value	-21		519	180	180	100%	150	__________	150	83%
Group:	394	1,387	2,594	1,499	1,680	89%	1,650	0	1,650	98%
Fund:	36,269	14,116	17,387	56,509	59,191	95%	62,650	1,178	63,828	108%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2371 GROUP HEALTH-EMPLOYER CONTRIBUTIONS

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410510 Finance Administration										
144 Health Insurance				206	16,968	1%	7,066	4,157	11,223	66%
Account:				206	16,968	1%	7,066	4,157	11,223	66%
411100 Legal Services										
144 Health Insurance				1,010	1,100	92%	26,865	__________	26,865	2442%
Account:				1,010	1,100	92%	26,865	0	26,865	2442%
411200 Facilities Administration										
144 Health Insurance	4,909	5,281		4,828	6,335	76%	4,819	673	5,492	87%
Account:	4,909	5,281		4,828	6,335	76%	4,819	673	5,492	87%
420100 Law Enforcement Services										
144 Health Insurance	1,730			13	15,288	0%	315	10,000	10,315	67%
Account:	1,730			13	15,288	0%	315	10,000	10,315	67%
420110 Law Enforcement Administration										
144 Health Insurance				-67	46,092	0%	50	52	102	0%
Account:				-67	46,092	0%	50	52	102	0%
420150 Traffic Policing										
144 Health Insurance				101	150	67%	__________	__________	0	0%
Account:				101	150	67%	0	0	0	0%
420460 Fire Suppression										
144 Health Insurance				1,303	1,389	94%	1,373	-30	1,343	97%
Account:				1,303	1,389	94%	1,373	-30	1,343	97%
430240 Road & Street Maintenance										
144 Health Insurance		7,324	17,945	17,865	19,496	92%	62,210	__________	62,210	319%
Account:		7,324	17,945	17,865	19,496	92%	62,210	0	62,210	319%
430246 Storm Drainage Maintenance										
144 Health Insurance		69	54	1,594	2,032	78%	__________	2,016	2,016	99%
Account:		69	54	1,594	2,032	78%	0	2,016	2,016	99%
460433 Park Areas										
144 Health Insurance	7,140		8,506	3,418	3,423	100%	2,686	4,162	6,848	200%
Account:	7,140		8,506	3,418	3,423	100%	2,686	4,162	6,848	200%
470300 Economic Development										
144 Health Insurance	541	482	16,352	1,050	25,402	4%	__________	26,865	26,865	106%
Account:	541	482	16,352	1,050	25,402	4%	0	26,865	26,865	106%
Fund:	14,320	13,156	42,857	31,321	137,675	23%	105,384	47,895	153,279	111% %

2372 PERMISSIVE MEDICAL LEVY

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes	81,502	78,806	88,184	126,978	134,672	94%	147,425	___	147,425	109%
311020 Personal Property Taxes	2,238	1,972	1,692	7,570	7,366	103%	1,750	250	2,000	27%
312000 P & I on Delinquent Taxes	491	473	987	1,301	988	132%	582	18	600	61%
Group:	84,231	81,251	90,863	135,849	143,026	95%	149,757	268	150,025	105%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	69	358	20	200	200	100%	___	___	0	0%
Group:	69	358	20	200	200	100%	0	0	0	0%
Fund:	84,300	81,609	90,883	136,049	143,226	95%	149,757	268	150,025	105%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

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2372 PERMISSIVE MEDICAL LEVY

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410360 City/Municipal Court										
144 Health Insurance	53				0	0%	__________	__________	0	0%
Account:	53				0	***%	0	0	0	0%
410510 Finance Administration										
144 Health Insurance	13,420	14,218	15,490	12,350	12,350	100%	__________	__________	0	0%
Account:	13,420	14,218	15,490	12,350	12,350	100%	0	0	0	0%
411100 Legal Services										
144 Health Insurance				12,800	12,800	100%	__________	__________	0	0%
Account:				12,800	12,800	100%	0	0	0	0%
411200 Facilities Administration										
144 Health Insurance			5,764		0	0%	__________	__________	0	0%
Account:			5,764		0	***%	0	0	0	0%
420100 Law Enforcement Services										
144 Health Insurance	26,111	28,779	44,046	44,516	69,637	64%	106,271	10,000	116,271	167%
Account:	26,111	28,779	44,046	44,516	69,637	64%	106,271	10,000	116,271	167%
420110 Law Enforcement Administration										
144 Health Insurance	38,119	19,001	16,789	24,000	24,000	100%	56,354	__________	56,354	235%
Account:	38,119	19,001	16,789	24,000	24,000	100%	56,354	0	56,354	235%
420460 Fire Suppression										
144 Health Insurance	1,096	1,168	1,278	77	77	100%	__________	__________	0	0%
Account:	1,096	1,168	1,278	77	77	100%	0	0	0	0%
430240 Road & Street Maintenance										
144 Health Insurance		7,000			0	0%	__________	__________	0	0%
Account:		7,000			0	***%	0	0	0	0%
430246 Storm Drainage Maintenance										
144 Health Insurance	2,076	2,342	1,769	275	275	100%	__________	__________	0	0%
Account:	2,076	2,342	1,769	275	275	100%	0	0	0	0%
460433 Park Areas										
144 Health Insurance	167	8,167			0	0%	__________	__________	0	0%
Account:	167	8,167			0	***%	0	0	0	0%
470300 Economic Development										
144 Health Insurance			5,935	24,800	24,800	100%	__________	__________	0	0%
Account:			5,935	24,800	24,800	100%	0	0	0	0%
Fund:	81,042	80,675	91,071	118,818	143,939	83%	162,625	10,000	172,625	120% %

2396 CDBG - Housing (93 & later Loan Repayment)

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
370000 Investment and Royalty Earnings										
371010 Investment Earnings	672	1,161	431	444	150	296%	150	__________	150	100%
371020 Gain(Loss) in Fair Value	-330	496		4	0	***%	__________	__________	0	0%
Group:	342	1,657	431	448	150	299%	150	0	150	100%
Fund:	342	1,657	431	448	150	299%	150	0	150	100%

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2397 CDBG - ECON DEV

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331010 CDBG/HOME					0	0%	20,000	__________	20,000	*****%
Group:					0	0%	20,000	0	20,000	*****%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	10				0	0%	__________	__________	0	0%
Group:	10				0	0%	0	0	0	0%
Fund:	10				0	0%	20,000	0	20,000	*****%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2397 CDBG - ECON DEV

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
470260 Planning and Management										
350 Professional Services					0	0%	20,000	__________	20,000	*****%
Account:					0	***%	20,000	0	20,000	*****%
470300 Economic Development										
350 Professional Services	10				0	0%	__________	__________	0	0%
Account:	10				0	***%	0	0	0	0%
Fund:	10				0	0%	20,000	0	20,000	*****%
										%

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2398 LOCAL CHARGES FOR SERVICES

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
340000 Charges for Services										
343013 Snow Removal					2,500	0%	2,500	__________	2,500	100%
343360 Weed Control Charges	1,833	5,785	8,133	7,242	15,000	48%	15,000	__________	15,000	100%
343365 Tree Control Charges		1,650			20,000	0%	20,000	__________	20,000	100%
343390 Demolition Assessments					40,000	0%	40,000	__________	40,000	100%
Group:	1,833	7,435	8,133	7,242	77,500	9%	77,500	0	77,500	100%
360000 Miscellaneous Revenue										
363040 Penalty & Interest	74	198	125	80	500	16%	500	__________	500	100%
Group:	74	198	125	80	500	16%	500	0	500	100%
Fund:	1,907	7,633	8,258	7,322	78,000	9%	78,000	0	78,000	100%

2398 LOCAL CHARGES FOR SERVICES

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420540 Comm Decay-Land Use Inspection										
220 Operating Supplies					1,000	0%	1,000	___________	1,000	100%
330 Publicity, Subscriptions					250	0%	250	___________	250	100%
350 Professional Services					500	0%	500	___________	500	100%
Account:					1,750	0%	1,750	0	1,750	100%
430251 Ice and Snow Removal										
220 Operating Supplies					500	0%	500	___________	500	100%
350 Professional Services					1,000	0%	1,000	___________	1,000	100%
Account:					1,500	0%	1,500	0	1,500	100%
431100 Weed Control										
220 Operating Supplies				75	1,500	5%	1,500	___________	1,500	100%
330 Publicity, Subscriptions		501	600	450	1,000	45%	1,000	___________	1,000	100%
350 Professional Services	2,594	5,225	9,715	9,680	15,000	65%	15,000	___________	15,000	100%
360 Repair & Maintenance Serv					150	0%	150	___________	150	100%
Account:	2,594	5,726	10,315	10,205	17,650	58%	17,650	0	17,650	100%
431150 Tree Control Charges										
220 Operating Supplies					1,500	0%	1,500	___________	1,500	100%
350 Professional Services		1,500			25,000	0%	25,000	___________	25,000	100%
Account:		1,500			26,500	0%	26,500	0	26,500	100%
470270 Clearing & Demolition										
220 Operating Supplies					2,000	0%	2,000	___________	2,000	100%
350 Professional Services	2,714				50,000	0%	50,000	___________	50,000	100%
Account:	2,714				52,000	0%	52,000	0	52,000	100%
Fund:	5,308	7,226	10,315	10,205	99,400	10%	99,400	0	99,400	100% %

2399 COAL BOARD GRANT

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
334060 Coal Impact Grants		36,791		113,458	263,458	43%	200,000	___________	200,000	76%
Group:		36,791		113,458	263,458	43%	200,000	0	200,000	76%
Fund:		36,791		113,458	263,458	43%	200,000	0	200,000	76%

2399 COAL BOARD GRANT

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
940 Machinery & Equipment		36,791	113,458		113,458	0%	__________	__________	0	0%
Account:		36,791	113,458		113,458	0%	0	0	0	0%
430240 Road & Street Maintenance										
950 Construction in Progress					0	0%	200,000	__________	200,000	*****%
Account:					0	***%	200,000	0	200,000	*****%
460433 Park Areas										
920 Buildings					36,542	0%	__________	__________	0	0%
Account:					36,542	0%	0	0	0	0%
Fund:		36,791	113,458		150,000	0%	200,000	0	200,000	133% %

2401 LIGHTING DISTRICT #1

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
363010 Maintenance Assessments	17,413	17,078	17,406	16,945	17,171	99%	17,810	__________	17,810	104%
363040 Penalty & Interest	257	59	111	87	200	44%	200	__________	200	100%
Group:	17,670	17,137	17,517	17,032	17,371	98%	18,010	0	18,010	104%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	186	363	221	154	50	308%	200	__________	200	400%
371020 Gain(Loss) in Fair Value	-81	121	114	21	150	14%	150	__________	150	100%
Group:	105	484	335	175	200	88%	350	0	350	175%
Fund:	17,775	17,621	17,852	17,207	17,571	98%	18,360	0	18,360	104%

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2401 LIGHTING DISTRICT #1

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430100 Public Works Administration										
350 Professional Services	344	379		459	1,000	46%	450	______	450	45%
Account:	344	379		459	1,000	46%	450	0	450	45%
430263 Street Lighting										
341 Electric Utility Services	19,135	19,260	18,161	21,293	26,450	81%	24,000	______	24,000	91%
Account:	19,135	19,260	18,161	21,293	26,450	81%	24,000	0	24,000	91%
Fund:	19,479	19,639	18,161	21,752	27,450	79%	24,450	0	24,450	89% %

2411 LIGHTING DISTRICT 54

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
363010 Maintenance Assessments	130,905	134,720	133,012	133,326	134,390	99%	138,422	__________	138,422	103%
363040 Penalty & Interest	1,333	1,281	1,142	1,411	1,200	118%	1,200	__________	1,200	100%
Group:	132,238	136,001	134,154	134,737	135,590	99%	139,622	0	139,622	103%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	1,206	2,753	2,808	2,349	1,000	235%	1,000	__________	1,000	100%
371020 Gain(Loss) in Fair Value	-476	716	968	315	250	126%	250	__________	250	100%
Group:	730	3,469	3,776	2,664	1,250	213%	1,250	0	1,250	100%
Fund:	132,968	139,470	137,930	137,401	136,840	100%	140,872	0	140,872	103%

2411 LIGHTING DISTRICT 54

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430100 Public Works Administration										
350 Professional Services	344	379		459	2,500	18%	2,500	___________	2,500	100%
Account:	344	379		459	2,500	18%	2,500	0	2,500	100%
430263 Street Lighting										
341 Electric Utility Services	130,922	129,894	120,846	138,394	177,000	78%	182,310	___________	182,310	103%
Account:	130,922	129,894	120,846	138,394	177,000	78%	182,310	0	182,310	103%
Fund:	131,266	130,273	120,846	138,853	179,500	77%	184,810	0	184,810	103% %

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2580 CURB & GUTTER

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
363022 Bond Interest Assessments	1,851	2,433	1,308	1,250	1,800	69%	1,800	__________	1,800	100%
363030 Sidewalk and Curb	10,803	10,319	9,976	2,309	11,000	21%	11,000	__________	11,000	100%
363040 Penalty & Interest	52	38	124	5	250	2%	250	__________	250	100%
Group:	12,706	12,790	11,408	3,564	13,050	27%	13,050	0	13,050	100%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	4,653	9,447	6,983	6,219	5,000	124%	5,000	__________	5,000	100%
371020 Gain(Loss) in Fair Value	-2,287	3,099	3,034	855	1,000	86%	1,000	__________	1,000	100%
Group:	2,366	12,546	10,017	7,074	6,000	118%	6,000	0	6,000	100%
Fund:	15,072	25,336	21,425	10,638	19,050	56%	19,050	0	19,050	100%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2580 CURB & GUTTER

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430100 Public Works Administration										
350 Professional Services	344	379		466	6,500	7%	6,500	___	6,500	100%
Account:	344	379		466	6,500	7%	6,500	0	6,500	100%
430234 Curb and Gutter										
210 Office Supplies & Materia		32			0	0%	___	___	0	0%
360 Repair & Maintenance Serv					15,000	0%	15,000	___	15,000	100%
540 Special Assessments					5,000	0%	5,000	___	5,000	100%
930 Improvements Other than B					20,000	0%	20,000	___	20,000	100%
Account:		32			40,000	0%	40,000	0	40,000	100%
Fund:	344	411		466	46,500	1%	46,500	0	46,500	100% %

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2810 POLICE TRAINING/PENSION FUND

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
335050 Police Insurance Premium	5,183	8,019	8,281		7,007	0%	7,072	__________	7,072	101%
Group:	5,183	8,019	8,281		7,007	0%	7,072	0	7,072	101%
Fund:	5,183	8,019	8,281		7,007	0%	7,072	0	7,072	101%

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2810 POLICE TRAINING/PENSION FUND

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
145 PERS(retirement)		3,399	1,217		5,177	0%	5,177	-1,531	3,646	70%
380 Training Services	3,228	3,777	6,277	6,642	6,000	111%	6,000	-1,000	5,000	83%
Account:	3,228	7,176	7,494	6,642	11,177	59%	11,177	-2,531	8,646	77%
Fund:	3,228	7,176	7,494	6,642	11,177	59%	11,177	-2,531	8,646	77% %

2820 GAS APPORTIONMENT TAX

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	70,921	519,344	168,316	170,149	177,828	96%	181,385	__________	181,385	102%
Group:	70,921	519,344	168,316	170,149	177,828	96%	181,385	0	181,385	102%
370000 Investment and Royalty Earnings										
371010 Investment Earnings					100	0%	100	__________	100	100%
371020 Gain(Loss) in Fair Value	-334	502			0	0%	__________	__________	0	0%
Group:	-334	502			100	0%	100	0	100	100%
Fund:	70,587	519,846	168,316	170,149	177,928	96%	181,485	0	181,485	102%

2820 GAS APPORTIONMENT TAX

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430220 Facilities										
145 PERS(retirement)	189	17			0	0%	__________	__________	0	0%
Account:	189	17			0	***%	0	0	0	0%
430230 Road & Street Construction										
950 Construction in Progress					0	0%	142,305	__________	142,305	*****%
Account:					0	***%	142,305	0	142,305	*****%
430240 Road & Street Maintenance										
144 Health Insurance	6,611	45,191	52,048	44,364	47,411	94%	44,780	__________	44,780	94%
145 PERS(retirement)	17,885	17,969	24,658	21,407	24,325	88%	17,484	__________	17,484	72%
368 Roads and Streets				54,593	178,435	31%	42,659	__________	42,659	24%
930 Improvements Other than B	555	5,780	39,940		0	0%	__________	__________	0	0%
940 Machinery & Equipment					0	0%	170,677	__________	170,677	*****%
Account:	25,051	68,940	116,646	120,364	250,171	48%	275,600	0	275,600	110%
Fund:	25,240	68,957	116,646	120,364	250,171	48%	417,905	0	417,905	167%
										%

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2885 MT DEPT OF COMMERCE GRANTS

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
334200 Montana Main Street Grant				45,000	90,000	50%	30,000	__________	30,000	33%
334245 MT DEPT OF COMMERCE					0	0%	75,000	__________	75,000	*****%
Group:				45,000	90,000	50%	105,000	0	105,000	117%
Fund:				45,000	90,000	50%	105,000	0	105,000	117%

2885 MT DEPT OF COMMERCE GRANTS

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460433 Park Areas										
930 Improvements Other than B					0	0%	75,000	__________	75,000	*****%
Account:					0	***%	75,000	0	75,000	*****%
470260 Planning and Management										
350 Professional Services			45,000		45,000	0%	__________	__________	0	0%
Account:			45,000		45,000	0%	0	0	0	0%
470300 Economic Development										
350 Professional Services				7,598	0	***%	30,000	__________	30,000	*****%
Account:				7,598	0	***%	30,000	0	30,000	*****%
470330 Economic Dev - Other										
350 Professional Services				16,875	0	***%	__________	__________	0	0%
Account:				16,875	0	***%	0	0	0	0%
Fund:			45,000	24,473	45,000	54%	105,000	0	105,000	233% %

2886 Montana Tourism Fund

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331170 Historic Preservation				20,000	20,000	100%	__________	__________	0	0%
334245 MT DEPT OF COMMERCE			1,210	235,107	250,000	94%	1,000,000	__________	1,000,000	400%
Group:			1,210	255,107	270,000	94%	1,000,000	0	1,000,000	370%
360000 Miscellaneous Revenue										
365007 Contribution/Donation -				15,000	15,000	100%	__________	__________	0	0%
Group:				15,000	15,000	100%	0	0	0	0%
380000 Other Financing Sources										
383000 Interfund Operating				25,000	25,000	100%	27,000	__________	27,000	108%
Group:				25,000	25,000	100%	27,000	0	27,000	108%
Fund:			1,210	295,107	310,000	95%	1,027,000	0	1,027,000	331%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2886 Montana Tourism Fund

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
470300 Economic Development										
350 Professional Services				14,000	14,000	100%	__________	__________	0	0%
354 Architectural/Engineering				162,030	162,030	100%	79,982	-25,405	54,577	34%
Account:				176,030	176,030	100%	79,982	-25,405	54,577	31%
470330 Economic Dev - Other										
100 Personal Services			423	28,171	27,840	101%	35,901	__________	35,901	129%
140 Employer Contributions			35	2,293	2,267	101%	2,415	__________	2,415	107%
144 Health Insurance			61	481	481	100%	20,781	__________	20,781	4320%
145 PERS(retirement)			38	2,555	2,526	101%	2,903	__________	2,903	115%
220 Operating Supplies				105	105	100%	12,000	__________	12,000	11429%
330 Publicity, Subscriptions			359	1,120	1,121	100%	2,200	__________	2,200	196%
350 Professional Services				76,191	76,192	100%	33,913	__________	33,913	45%
370 Travel			774	1,039	1,826	57%	5,000	__________	5,000	274%
380 Training Services				2,058	2,058	100%	__________	__________	0	0%
790 Other Grants, Contributio					18,224	0%	25,000	__________	25,000	137%
Account:			1,690	114,013	132,640	86%	140,113	0	140,113	106%
470440 Construction-Substantial Rehabilitation										
950 Construction in Progress					0	0%	806,905	25,405	832,310	*****%
Account:					0	***%	806,905	25,405	832,310	*****%
Fund:			1,690	290,043	308,670	94%	1,027,000	0	1,027,000	333%
										%

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2888 MONTANA MAIN STREET

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
334200 Montana Main Street Grant			33,333		40,000	0%	40,000	___________	40,000	100%
Group:			33,333		40,000	0%	40,000	0	40,000	100%
360000 Miscellaneous Revenue										
365007 Contribution/Donation -			6,667		0	0%	___________	___________	0	0%
Group:			6,667		0	0%	0	0	0	0%
380000 Other Financing Sources										
383000 Interfund Operating			50		0	0%	___________	___________	0	0%
Group:			50		0	0%	0	0	0	0%
Fund:			40,050		40,000	0%	40,000	0	40,000	100%

2888 MONTANA MAIN STREET

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
470300 Economic Development										
350 Professional Services			40,000		40,000	0%	40,000	______	40,000	100%
Account:			40,000		40,000	0%	40,000	0	40,000	100%
Fund:			40,000		40,000	0%	40,000	0	40,000	100% %

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2916 COPS Grant

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331020 Community Oriented	48,130	122,435	43,645	89,937	172,546	52%	37,065	__________	37,065	21%
Group:	48,130	122,435	43,645	89,937	172,546	52%	37,065	0	37,065	21%
Fund:	48,130	122,435	43,645	89,937	172,546	52%	37,065	0	37,065	21%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2916 COPS Grant

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
100 Personal Services	37,852	95,729	32,000	64,216	90,352	71%	23,307	__________	23,307	26%
120 Overtime			3,109	4,881	8,389	58%	__________	__________	0	0%
140 Employer Contributions	4,172	10,062	3,700	6,703	9,633	70%	2,223	__________	2,223	23%
144 Health Insurance	2,706	7,961	1,779	8,621	46,282	19%	9,422	__________	9,422	20%
145 PERS(retirement)	3,399	8,683	3,070	6,267	8,285	76%	2,113	__________	2,113	26%
Account:	48,129	122,435	43,658	90,688	162,941	56%	37,065	0	37,065	23%
Fund:	48,129	122,435	43,658	90,688	162,941	56%	37,065	0	37,065	23% %

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

2917 CRIME VICTIMS ASSISTANCE

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
350000 Fines and Forfeitures										
351031 Victims & Witness	5,784	5,884	5,283	6,359	12,500	51%	12,500	________	12,500	100%
Group:	5,784	5,884	5,283	6,359	12,500	51%	12,500	0	12,500	100%
Fund:	5,784	5,884	5,283	6,359	12,500	51%	12,500	0	12,500	100%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

2917 CRIME VICTIMS ASSISTANCE

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410370 Crime Victim's Assistance Program										
350 Professional Services		17,072	1,833	9,809	12,000	82%	12,000	___________	12,000	100%
Account:		17,072	1,833	9,809	12,000	82%	12,000	0	12,000	100%
Fund:		17,072	1,833	9,809	12,000	82%	12,000	0	12,000	100% %
Grand Total:	474,783	615,117	792,321	1,015,486	1,809,083		2,703,605	55,364	2,758,969	

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DEBT SERVICE FUNDS

The City uses these funds to account for financial resources that are specifically for the purpose of expenditures for principal and interest. The City has three such accounts: Tax Increment Financing District, Special Improvement District #120, and Special Improvement District #121.

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

3110 TIFD - DEBT SERVICE

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
312000 P & I on Delinquent Taxes	8,571	930	46,361	110,248	82,220	134%	10,000	__________	10,000	12%
314110 TIFD Real Estate Taxes	884,501	504,835	1,700,756	1,074,768	1,271,892	85%	750,000	__________	750,000	59%
314120 TIFD Personal Property	24,034	18,847	16,331	645,017	645,017	100%	20,000	__________	20,000	3%
Group:	917,106	524,612	1,763,448	1,830,033	1,999,129	92%	780,000	0	780,000	39%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	5,240	9,166	24,080	24,080	24,080	100%	24,653	__________	24,653	102%
Group:	5,240	9,166	24,080	24,080	24,080	100%	24,653	0	24,653	102%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	4,598	9,288	21,342	8,043	10,000	80%	10,000	__________	10,000	100%
Group:	4,598	9,288	21,342	8,043	10,000	80%	10,000	0	10,000	100%
Fund:	926,944	543,066	1,808,870	1,862,156	2,033,209	92%	814,653	0	814,653	40%

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

3110 TIFD - DEBT SERVICE

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
490200 Revenue Bonds										
620 Interest	629,102	707,929	1,550,000	1,580,000	1,580,000	100%	1,610,836	__________	1,610,836	102%
630 Paying Agent Fees	14,765	8,334	8,404	11,060	65,500	17%	25,000	__________	25,000	38%
Account:	643,867	716,263	1,558,404	1,591,060	1,645,500	97%	1,635,836	0	1,635,836	99%
Fund:	643,867	716,263	1,558,404	1,591,060	1,645,500	97%	1,635,836	0	1,635,836	99% %
Grand Total:	643,867	716,263	1,558,404	1,591,060	1,645,500		1,635,836	0	1,635,836	

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

3511 SID #120

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
363020 Bond Principal & Interest	94,284	67,249	55,719	45,428	45,000	101%	44,550		44,550	99%
Group:	94,284	67,249	55,719	45,428	45,000	101%	44,550	0	44,550	99%
Fund:	94,284	67,249	55,719	45,428	45,000	101%	44,550	0	44,550	99%

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

3512 SID #121

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
363020 Bond Principal & Interest	28,589	18,295	18,630	25,097	19,000	132%	18,810	______	18,810	99%
Group:	28,589	18,295	18,630	25,097	19,000	132%	18,810	0	18,810	99%
Fund:	28,589	18,295	18,630	25,097	19,000	132%	18,810	0	18,810	99%
Grand Total:	1,049,817	628,610	1,883,219	1,932,681	2,097,209		878,013	0	878,013	

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CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report the expenditures related to capital projects, which includes the acquisition or construction of capital facilities and other capital assets. The City has four of these funds: capital improvements, fire department capital, streets capital, and parks – capital projects.

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

4020 CAPITAL IMPROVEMENTS

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	30,050	31,444	30,000	20,000	20,000	100%	20,000	__________	20,000	100%
Group:	30,050	31,444	30,000	20,000	20,000	100%	20,000	0	20,000	100%
360000 Miscellaneous Revenue										
363022 Bond Interest Assessments	6,689	8,528	4,675	4,496	5,000	90%	5,000	__________	5,000	100%
Group:	6,689	8,528	4,675	4,496	5,000	90%	5,000	0	5,000	100%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	2,755	7,701	8,896	8,347	7,066	118%	4,000	__________	4,000	57%
371020 Gain(Loss) in Fair Value	-990	1,489	2,603	1,118	1,118	100%	1,000	__________	1,000	89%
Group:	1,765	9,190	11,499	9,465	8,184	116%	5,000	0	5,000	61%
380000 Other Financing Sources										
383000 Interfund Operating	25,000	30,000	25,000	30,000	30,000	100%	30,000	__________	30,000	100%
Group:	25,000	30,000	25,000	30,000	30,000	100%	30,000	0	30,000	100%
Fund:	63,504	79,162	71,174	63,961	63,184	101%	60,000	0	60,000	95%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

4020 CAPITAL IMPROVEMENTS

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
411200 Facilities Administration										
920 Buildings		18,000	24,048		30,000	0%	30,000		30,000	100%
Account:		18,000	24,048		30,000	0%	30,000	0	30,000	100%
420100 Law Enforcement Services										
350 Professional Services	38,889				0	0%			0	0%
Account:	38,889				0	***%	0	0	0	0%
420110 Law Enforcement Administration										
940 Machinery & Equipment				3,396	3,396	100%			0	0%
Account:				3,396	3,396	100%	0	0	0	0%
430200 Road & Street Services										
940 Machinery & Equipment			15,320		0	0%			0	0%
Account:			15,320		0	***%	0	0	0	0%
430230 Road & Street Construction										
950 Construction in Progress					0	0%		46,233	46,233	*****%
Account:					0	***%	0	46,233	46,233	*****%
430240 Road & Street Maintenance										
940 Machinery & Equipment					15,220	0%		26,750	26,750	176%
Account:					15,220	0%	0	26,750	26,750	176%
430246 Storm Drainage Maintenance										
950 Construction in Progress					99,788	0%	200,000		200,000	200%
Account:					99,788	0%	200,000	0	200,000	200%
470220 Acquisition of Property										
910 Land					0	0%	205,000	-5,000	200,000	*****%
Account:					0	***%	205,000	-5,000	200,000	*****%
Fund:	38,889	18,000	39,368	3,396	148,404	2%	435,000	67,983	502,983	339% %

4024 POLICE DEPARTMENT

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
360000 Miscellaneous Revenue										
365002 Donation - Public Safety				78,000	78,000	100%	__________	__________	0	0%
Group:				78,000	78,000	100%	0	0	0	0%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	22	143	200	381	381	100%	100	__________	100	26%
Group:	22	143	200	381	381	100%	100	0	100	26%
380000 Other Financing Sources										
383000 Interfund Operating	25,000	30,000	25,000	15,000	15,000	100%	25,000	__________	25,000	167%
Group:	25,000	30,000	25,000	15,000	15,000	100%	25,000	0	25,000	167%
Fund:	25,022	30,143	25,200	93,381	93,381	100%	25,100	0	25,100	27%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

4024 POLICE DEPARTMENT

Account Object	Actuals 22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420100 Law Enforcement Services										
920 Buildings			1,371		16,981	0%	___________	___________	0	0%
940 Machinery & Equipment		36,791	40,553	53,341	78,000	68%	17,500	___________	17,500	22%
Account:		36,791	41,924	53,341	94,981	56%	17,500	0	17,500	18%
Fund:		36,791	41,924	53,341	94,981	56%	17,500	0	17,500	18%

%

4025 FIRE DEPARTMENT

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
370000 Investment and Royalty Earnings										
371010 Investment Earnings	298	1,242	1,187	812	500	162%	500	______	500	100%
Group:	298	1,242	1,187	812	500	162%	500	0	500	100%
380000 Other Financing Sources										
383000 Interfund Operating	40,000	30,000	25,000	30,000	30,000	100%	30,000	______	30,000	100%
Group:	40,000	30,000	25,000	30,000	30,000	100%	30,000	0	30,000	100%
Fund:	40,298	31,242	26,187	30,812	30,500	101%	30,500	0	30,500	100%

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

4025 FIRE DEPARTMENT

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
420460 Fire Suppression										
220 Operating Supplies				4,991	0	***%	___________	___________	0	0%
940 Machinery & Equipment		61,415			30,000	0%	30,000	___________	30,000	100%
Account:		61,415		4,991	30,000	17%	30,000	0	30,000	100%
Fund:		61,415		4,991	30,000	17%	30,000	0	30,000	100% %

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

4046 PARKS - CAPITAL PROJECTS

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331087 Land & Water Conservation					150,000	0%	150,000	__________	150,000	100%
337060 AARP Grant				15,000	15,000	100%	__________	__________	0	0%
Group:				15,000	165,000	9%	150,000	0	150,000	91%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	518	1,447	1,205	129	500	26%	500	__________	500	100%
Group:	518	1,447	1,205	129	500	26%	500	0	500	100%
380000 Other Financing Sources										
383000 Interfund Operating	30,000	30,000	25,000	30,000	30,000	100%	30,000	__________	30,000	100%
Group:	30,000	30,000	25,000	30,000	30,000	100%	30,000	0	30,000	100%
Fund:	30,518	31,447	26,205	45,129	195,500	23%	180,500	0	180,500	92%
Grand Total:	159,342	171,994	148,766	233,283	382,565		296,100	0	296,100	

4046 PARKS - CAPITAL PROJECTS

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
460433 Park Areas										
100 Personal Services				15,945	7,000	228%	__________	__________	0	0%
140 Employer Contributions				1,867	850	220%	__________	__________	0	0%
144 Health Insurance				315	843	37%	__________	__________	0	0%
145 PERS(retirement)				1,350	840	161%	__________	__________	0	0%
920 Buildings					75,000	0%	45,000	__________	45,000	60%
940 Machinery & Equipment		58,028		28,640	40,000	72%	__________	__________	0	0%
950 Construction in Progress			50,468	48,347	105,000	46%	19,075	__________	19,075	18%
Account:		58,028	50,468	96,464	229,533	42%	64,075	0	64,075	28%
Fund:		58,028	50,468	96,464	229,533	42%	64,075	0	64,075	28%
										%
Grand Total:		58,028	50,468	96,464	229,533		64,075	0	64,075	

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ENTERPRISE FUNDS

Enterprise funds are used to account and report for activities that the City charges fees for goods and services to external users. The City has four major enterprise operations, which are: water treatment and distribution, waste water collection and treatment, solid waste collection and a municipal landfill. The only non-major enterprise fund is the curb stop replacement fund, which is used to help Hardin residents pay for replacing their curb stops.

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5210 WATER

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331999 COVID-19/STIMULUS REV -		46,080	831,956	119,195	119,195	100%			0	0%
334061 Coal Impact Grant-Econ					0	0%	20,910		20,910	*****%
334120 Montana Coal Endowment				15,000	15,000	100%			0	0%
335060 State-Local				218,138	281,820	77%			0	0%
336020 On Behalf Payments PERS	8,861	9,551	4,574	5,859	7,500	78%	7,500		7,500	100%
Group:	8,861	55,631	836,530	358,192	423,515	85%	28,410	0	28,410	7%
340000 Charges for Services										
343020 Water Revenues - $1.00		131			0	0%			0	0%
343021 Metered Water Sales	666,562	636,015	676,501	685,717	700,050	98%	752,554	26,051	778,605	111%
343023 Bulk and Irrigation Water	75,938	71,158	75,930	79,369	85,335	93%	85,335		85,335	100%
343024 Sales & Curb Stop Repairs	8,439	2,977	7,002	10,710	10,710	100%	7,000		7,000	65%
343025 Water Fees/Permits	450	150		150	500	30%	500		500	100%
343026 Water Install/Reconnect	7,250	5,400	950		5,000	0%	5,000		5,000	100%
343027 Misc Water Revenue inc	16,635	14,758	26,821	22,188	22,188	100%	20,000		20,000	90%
343028 Water Testing Charge $2	2,652	2,614	2,602	2,614	2,650	99%	2,650		2,650	100%
Group:	777,926	733,203	789,806	800,748	826,433	97%	873,039	26,051	899,090	109%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	763	324	1,570	734	734	100%	500		500	68%
362001 Impact/Investment Fees	10,783	4,625		2,349	5,000	47%	5,000		5,000	100%
363022 Bond Interest Assessments	29				0	0%			0	0%
Group:	11,575	4,949	1,570	3,083	5,734	54%	5,500	0	5,500	96%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	13,533	36,486	42,476	33,586	28,973	116%	32,000		32,000	110%
371020 Gain(Loss) in Fair Value	-6,827	6,363	11,815	4,725	4,725	100%	4,000		4,000	85%
373030 Interfund Loan Interest		1,800	1,235	635	1,200	53%			0	0%
Group:	6,706	44,649	55,526	38,946	34,898	112%	36,000	0	36,000	103%
380000 Other Financing Sources										
382030 Gain/Loss on Sale of		5,291			2,500	0%	2,500		2,500	100%
Group:		5,291			2,500	0%	2,500	0	2,500	100%
Fund:	805,068	843,723	1,683,432	1,200,969	1,293,080	93%	945,449	26,051	971,500	75%
Grand Total:	805,068	843,723	1,683,432	1,200,969	1,293,080		945,449	26,051	971,500	

5210 WATER

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430510 Administration										
100 Personal Services	43,647	45,064	49,868	67,751	71,506	95%	62,553		62,553	87%
110 Salaries and Wages	8,062	8,062	8,062	7,909	8,062	98%	7,756		7,756	96%
140 Employer Contributions	4,062	4,090	4,421	5,786	6,693	86%	5,700		5,700	85%
144 Health Insurance	16,132	17,099	18,686	16,059	20,421	79%	10,885		10,885	53%
145 PERS(retirement)	4,019	4,191	4,627	6,250	6,662	94%	5,777		5,777	87%
190 Other Personal Services (	117,700	130,342	-28,458	46,183	50,000	92%			0	0%
210 Office Supplies & Materia	10,351	6,246	6,942	7,054	11,000	64%	10,000		10,000	91%
226 Clothing and Uniforms		100	122	317	360	88%	300		300	83%
330 Publicity, Subscriptions	3,792	3,610	4,307	3,677	4,500	82%	4,500		4,500	100%
340 Utility Services	3,582	3,547	3,632	2,915	4,500	65%	4,500		4,500	100%
350 Professional Services	14,880	52,264	38,178	25,563	45,000	57%	61,273		61,273	136%
360 Repair & Maintenance Serv			46		250	0%	250		250	100%
370 Travel	353	192	120	19	500	4%	500		500	100%
380 Training Services	263	216	259	336	800	42%	800		800	100%
510 Insurance	16,297	18,170	21,217	24,276	24,300	100%	27,715		27,715	114%
530 Rentals	345	379	417	459	500	92%	500		500	100%
540 Special Assessments	2,653	2,254	2,819	2,548	3,500	73%	3,250		3,250	93%
830 Deprec-Closed to Retained	250,003	254,514	253,695		275,000	0%	275,000		275,000	100%
940 Machinery & Equipment				1,200	1,200	100%			0	0%
Account:	496,141	550,340	388,960	218,302	534,754	41%	481,259	0	481,259	90%
430540 Purification and Treatment										
100 Personal Services	148,022	163,537	175,633	201,706	204,395	99%	213,072		213,072	104%
140 Employer Contributions	13,412	14,581	15,293	17,618	20,445	86%	18,879		18,879	92%
144 Health Insurance	28,489	34,623	36,944	31,583	28,623	110%	58,328		58,328	204%
145 PERS(retirement)	13,284	14,833	15,930	18,179	18,743	97%	18,161		18,161	97%
210 Office Supplies & Materia				486	550	88%			0	0%
220 Operating Supplies	100,568	86,815	90,665	86,461	90,000	96%	90,000		90,000	100%
226 Clothing and Uniforms		348	338	445	1,000	45%	1,000		1,000	100%
330 Publicity, Subscriptions	744	2,288	2,863	841	3,100	27%	2,400		2,400	77%
340 Utility Services	64,244	71,523	69,301	70,527	71,500	99%	71,500		71,500	100%
350 Professional Services	23,043	23,468	47,445	44,736	55,000	81%	53,000		53,000	96%
360 Repair & Maintenance Serv	24,602	582	3,209	10,803	25,000	43%	25,000		25,000	100%
370 Travel		455	1,010		750	0%	750		750	100%
380 Training Services	166	461	570	120	1,000	12%	1,000		1,000	100%
930 Improvements Other than B				284,666	295,868	96%			0	0%
Account:	416,574	413,514	459,201	768,171	815,974	94%	553,090	0	553,090	68%
430550 Transmission & Distribution										
100 Personal Services	85,471	78,842	83,504	108,326	110,875	98%	108,157		108,157	98%
140 Employer Contributions	10,806	9,062	10,171	12,855	14,523	89%	12,030		12,030	83%
144 Health Insurance	19,099	29,286	30,353	31,664	33,492	95%	43,706		43,706	130%
145 PERS(retirement)	7,676	7,135	7,574	9,826	10,167	97%	9,810		9,810	96%
220 Operating Supplies	36,887	57,711	32,085	40,548	45,000	90%	45,000		45,000	100%
226 Clothing and Uniforms		275	111	218	350	62%	1,600		1,600	457%
230 Meters & radio reads - su	3,659		6,621	1,729	35,000	5%	35,000		35,000	100%
330 Publicity, Subscriptions	248	321	3,527	286	3,500	8%	3,500		3,500	100%

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5211 WATER - Curb Stops

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
340000 Charges for Services										
343020 Water Revenues - $1.00	14,513	14,340	7,786	7,135	7,200	99%	7,344	___________	7,344	102%
Group:	14,513	14,340	7,786	7,135	7,200	99%	7,344	0	7,344	102%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	29	191	335	192	275	70%	275	___________	275	100%
Group:	29	191	335	192	275	70%	275	0	275	100%
Fund:	14,542	14,531	8,121	7,327	7,475	98%	7,619	0	7,619	102%
Grand Total:	14,542	14,531	8,121	7,327	7,475		7,619	0	7,619	

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5211 WATER - Curb Stops

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430550 Transmission & Distribution										
100 Personal Services					2,000	0%	2,000	________	2,000	100%
140 Employer Contributions					500	0%	500	________	500	100%
144 Health Insurance					800	0%	800	________	800	100%
145 PERS(retirement)					250	0%	250	________	250	100%
220 Operating Supplies					5,000	0%	5,000	________	5,000	100%
360 Repair & Maintenance Serv	4,637	5,368	16,765	13,885	20,000	69%	10,000	________	10,000	50%
Account:	4,637	5,368	16,765	13,885	28,550	49%	18,550	0	18,550	65%
Fund:	4,637	5,368	16,765	13,885	28,550	49%	18,550	0	18,550	65% %
Grand Total:	4,637	5,368	16,765	13,885	28,550		18,550	0	18,550	

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5210 WATER

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
340 Utility Services	2,643	1,766	1,917	2,005	3,000	67%	3,000	__________	3,000	100%
350 Professional Services	11,431	4,794	22,755	8,754	40,000	22%	40,000	__________	40,000	100%
360 Repair & Maintenance Serv	10,454	7,113	23,776	2,707	30,000	9%	30,000	__________	30,000	100%
370 Travel		4	155		250	0%	250	__________	250	100%
380 Training Services	31	231	90		1,500	0%	1,500	__________	1,500	100%
930 Improvements Other than B				11,996	0	***%	__________	__________	0	0%
940 Machinery & Equipment					350,000	0%	170,677	__________	170,677	49%
950 Construction in Progress					0	0%	204,985	__________	204,985	*****%
Account:	188,405	196,540	222,639	230,914	677,657	34%	709,215	0	709,215	105%
510300 Other Unallocated Costs										
190 Other Personal Services (	-755	4,807	4,803		0	0%	__________	__________	0	0%
Account:	-755	4,807	4,803		0	***%	0	0	0	0%
Fund:	1,100,365	1,165,201	1,075,603	1,217,387	2,028,385	60%	1,743,564	0	1,743,564	86% %
Grand Total:	1,100,365	1,165,201	1,075,603	1,217,387	2,028,385		1,743,564	0	1,743,564	

CITY OF HARDIN
Revenue Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5310 SEWER FUND

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331072 Rural Communities				4,603,524	7,400,000	62%	4,000,000	__________	4,000,000	54%
331999 COVID-19/STIMULUS REV -		32,032	37,939		0	0%	__________	__________	0	0%
334061 Coal Impact Grant-Econ	50,000	171,513		57,383	432,500	13%	204,090	__________	204,090	47%
334120 Montana Coal Endowment	96,989	148,998		190,000	200,000	95%	__________	__________	0	0%
334121 DNRC Grants			192,700		0	0%	__________	__________	0	0%
336020 On Behalf Payments PERS	6,444	7,152	3,302	4,480	5,000	90%	5,000	__________	5,000	100%
Group:	153,433	359,695	233,941	4,855,387	8,037,500	60%	4,209,090	0	4,209,090	52%
340000 Charges for Services										
343031 Sewer Service Charges	817,805	813,272	859,536	1,437,262	1,466,000	98%	1,466,000	__________	1,466,000	100%
343032 Sewer Installation				150	150	100%	__________	__________	0	0%
343033 Sewer Fees/Permits	450	150	150	150	200	75%	200	__________	200	100%
343034 WWTP Charges	7,380	5,940	6,975	9,585	9,585	100%	6,500	500	7,000	73%
343036 Misc Sewer Revenue inc	12,129	11,215	11,494	12,420	13,000	96%	13,000	__________	13,000	100%
343037 Sump Pump Fee	3,379	3,355	3,796	5,808	5,808	100%	3,400	600	4,000	69%
Group:	841,143	833,932	881,951	1,465,375	1,494,743	98%	1,489,100	1,100	1,490,200	100%
360000 Miscellaneous Revenue										
361000 Rents/Leases	378				0	0%	__________	__________	0	0%
362000 Other Miscellaneous	2,937	2,840	2,483	3,030	3,030	100%	2,800	__________	2,800	92%
362001 Impact/Investment Fees	28,629	11,171		5,673	10,000	57%	10,000	__________	10,000	100%
363022 Bond Interest Assessments	57				0	0%	__________	__________	0	0%
Group:	32,001	14,011	2,483	8,703	13,030	67%	12,800	0	12,800	98%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	15,682	36,790	38,152	34,259	29,163	117%	10,000	20,000	30,000	103%
371020 Gain(Loss) in Fair Value	-9,449	8,807	11,696	4,368	4,368	100%	2,500	1,500	4,000	92%
Group:	6,233	45,597	49,848	38,627	33,531	115%	12,500	21,500	34,000	101%
380000 Other Financing Sources										
381070 Proceeds from (Fed) Notes					4,683,000	0%	2,562,000	__________	2,562,000	55%
381071 Proceeds from (State)					2,550,000	0%	2,550,000	__________	2,550,000	100%
Group:					7,233,000	0%	5,112,000	0	5,112,000	71%
Fund:	1,032,810	1,253,235	1,168,223	6,368,092	16,811,804	38%	10,835,490	22,600	10,858,090	65%
Grand Total:	1,032,810	1,253,235	1,168,223	6,368,092	16,811,804		10,835,490	22,600	10,858,090	

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5310 SEWER FUND

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430550 Transmission & Distribution										
220 Operating Supplies				874	0	***%	__________	__________	0	0%
Account:				874	0	***%	0	0	0	0%
430610 Administration										
100 Personal Services	43,647	45,064	49,869	67,752	71,506	95%	61,557	__________	61,557	86%
110 Salaries and Wages	8,062	8,062	8,062	7,909	8,062	98%	7,756	__________	7,756	96%
140 Employer Contributions	4,062	4,090	4,421	5,786	6,693	86%	5,617	__________	5,617	84%
144 Health Insurance	16,132	17,099	18,686	16,059	20,421	79%	10,884	__________	10,884	53%
145 PERS(retirement)	4,019	4,191	4,627	6,250	6,662	94%	5,687	__________	5,687	85%
190 Other Personal Services (	77,553	92,309	-22,804	46,940	0	***%	__________	__________	0	0%
210 Office Supplies & Materia	9,560	5,936	6,652	6,707	10,500	64%	10,500	__________	10,500	100%
226 Clothing and Uniforms		90	110	292	325	90%	300	__________	300	92%
330 Publicity, Subscriptions	628	908	1,533	963	1,750	55%	723	__________	723	41%
340 Utility Services	2,001	1,989	2,291	1,579	2,750	57%	2,320	__________	2,320	84%
350 Professional Services	14,431	48,022	35,633	23,214	45,000	52%	34,715	__________	34,715	77%
360 Repair & Maintenance Serv			42		250	0%	250	__________	250	100%
370 Travel	318	173	108	17	250	7%	250	__________	250	100%
380 Training Services	236	195	233	303	700	43%	700	__________	700	100%
510 Insurance	18,285	16,275	18,775	20,613	20,625	100%	20,000	__________	20,000	97%
540 Special Assessments	1,121	723	1,208	1,357	1,500	90%	1,500	__________	1,500	100%
830 Deprec-Closed to Retained	191,702	193,523	197,777		275,000	0%	275,000	__________	275,000	100%
940 Machinery & Equipment				1,200	1,200	100%	1,200	__________	1,200	100%
Account:	391,757	438,649	327,223	206,941	473,194	44%	438,959	0	438,959	93%
430630 Collection & Transmission										
100 Personal Services	54,352	57,694	59,728	90,329	91,766	98%	91,245	__________	91,245	99%
140 Employer Contributions	6,762	6,624	7,150	10,508	11,278	93%	10,522	__________	10,522	93%
144 Health Insurance	14,523	18,413	19,902	24,155	23,512	103%	33,008	__________	33,008	140%
145 PERS(retirement)	4,877	5,216	5,417	8,193	8,682	94%	8,275	__________	8,275	95%
220 Operating Supplies	35,121	26,462	13,825	14,380	25,000	58%	40,307	1	40,308	161%
226 Clothing and Uniforms		135	158	228	275	83%	275	__________	275	100%
330 Publicity, Subscriptions	625	1,044	1,124	685	2,000	34%	2,000	__________	2,000	100%
340 Utility Services	21,144	19,026	19,909	22,437	27,500	82%	27,500	__________	27,500	100%
350 Professional Services	5,108	10,171	6,598	4,010	10,204	39%	25,000	__________	25,000	245%
360 Repair & Maintenance Serv	9,663	8,157	30,009	58,379	60,000	97%	15,000	__________	15,000	25%
370 Travel				90	250	36%	250	__________	250	100%
380 Training Services			39		250	0%	250	__________	250	100%
530 Rentals	2,921	1,168	1,230	1,296	2,500	52%	2,500	__________	2,500	100%
940 Machinery & Equipment				472,637	822,637	57%	170,677	79,535	250,212	30%
Account:	155,096	154,110	165,089	707,327	1,085,854	65%	426,809	79,536	506,345	47%
430640 Treatment and Disposal										
100 Personal Services	103,295	112,225	113,147	129,307	129,099	100%	133,577	__________	133,577	103%
140 Employer Contributions	9,454	10,073	10,115	11,369	12,201	93%	11,954	__________	11,954	98%
144 Health Insurance	11,085	12,370	13,030	13,955	14,047	99%	13,507	__________	13,507	96%
145 PERS(retirement)	9,269	10,179	10,262	11,728	11,747	100%	12,115	__________	12,115	103%
210 Office Supplies & Materia				486	500	97%	__________	__________	0	0%

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5310 SEWER FUND

Account Object	---------------- Actuals 22-23	23-24	24-25	---------------- 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
220 Operating Supplies	22,142	26,137	38,049	12,669	45,000	28%	45,000	__________	45,000	100%
226 Clothing and Uniforms		210	443	500	500	100%	500	__________	500	100%
330 Publicity, Subscriptions	205	833	924	336	750	45%	750	__________	750	100%
340 Utility Services	51,947	50,271	53,551	28,865	54,900	53%	70,000	-15,000	55,000	100%
350 Professional Services	17,065	14,883	22,662	22,212	30,000	74%	30,000	__________	30,000	100%
360 Repair & Maintenance Serv	804	4,226	5,130	4,123	10,000	41%	10,000	__________	10,000	100%
370 Travel		459	34		500	0%	500	__________	500	100%
380 Training Services	135	411	194	80	1,000	8%	1,000	__________	1,000	100%
530 Rentals		4,754			2,500	0%	2,500	__________	2,500	100%
Account:	225,401	247,031	267,541	235,630	312,744	75%	331,403	-15,000	316,403	101%
470400 TSEP/Home										
950 Construction in Progress				7,231,502	15,724,864	46%	9,702,676	__________	9,702,676	62%
Account:				7,231,502	15,724,864	46%	9,702,676	0	9,702,676	62%
490200 Revenue Bonds										
620 Interest	1,231				0	0%	__________	__________	0	0%
630 Paying Agent Fees	985				0	0%	__________	__________	0	0%
Account:	2,216				0	***%	0	0	0	0%
490201 Revenue Bonds-ARRA										
620 Interest	1,016	881	746	611	612	100%	612	__________	612	100%
Account:	1,016	881	746	611	612	100%	612	0	612	100%
490202 Revenue Bonds-SRF										
620 Interest	5,470	4,790	4,080	3,360	3,360	100%	3,360	__________	3,360	100%
630 Paying Agent Fees	2,735	2,395	2,040	1,680	1,680	100%	1,680	__________	1,680	100%
Account:	8,205	7,185	6,120	5,040	5,040	100%	5,040	0	5,040	100%
490203 Revenue Bonds-SRF 2021 Series B										
620 Interest	9,839	10,385	9,920	9,410	9,410	100%	9,410	__________	9,410	100%
630 Paying Agent Fees	2,460	2,596	2,480	2,353	2,353	100%	2,353	__________	2,353	100%
Account:	12,299	12,981	12,400	11,763	11,763	100%	11,763	0	11,763	100%
490204 Revenue Bonds-USDA/RD										
620 Interest				24,830	25,100	99%	25,000	__________	25,000	100%
Account:				24,830	25,100	99%	25,000	0	25,000	100%
490205 Revenue Bonds - SRF Series A 2022										
620 Interest					0	0%	__________	25,000	25,000	*****%
630 Paying Agent Fees					1,200	0%	1,200	__________	1,200	100%
Account:					1,200	0%	1,200	25,000	26,200	2183%
510300 Other Unallocated Costs										
190 Other Personal Services (	3,000	233	2,891		0	0%	__________	__________	0	0%
Account:	3,000	233	2,891		0	***%	0	0	0	0%
Fund:	798,990	861,070	782,010	8,424,518	17,640,371	48%	10,943,462	89,536	11,032,998	63% %

Grand Total:	798,990	861,070	782,010	8,424,518	17,640,371	10,943,462	89,536	11,032,998

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5410 SOLID WASTE - COLLECTION

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331999 COVID-19/STIMULUS REV -			270		0	0%	__________	__________	0	0%
334060 Coal Impact Grants			210,000		210,000	0%	__________	__________	0	0%
336020 On Behalf Payments PERS	4,116	4,129	1,987	2,693	5,000	54%	5,000	__________	5,000	100%
Group:	4,116	4,129	212,257	2,693	215,000	1%	5,000	0	5,000	2%
340000 Charges for Services										
343041 Garbage Collection	493,878	516,377	532,224	264,717	539,271	49%	640,000	-11,300	628,700	117%
Group:	493,878	516,377	532,224	264,717	539,271	49%	640,000	-11,300	628,700	117%
360000 Miscellaneous Revenue										
362000 Other Miscellaneous	392	44		110	100	110%	100	__________	100	100%
363040 Penalty & Interest	6,530	4,699	7,726	6,071	5,000	121%	5,000	__________	5,000	100%
Group:	6,922	4,743	7,726	6,181	5,100	121%	5,100	0	5,100	100%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	15,498	31,884	26,615	20,874	20,000	104%	20,400	__________	20,400	102%
371020 Gain(Loss) in Fair Value	-9,686	9,165	9,805	2,583	2,583	100%	1,020	__________	1,020	39%
Group:	5,812	41,049	36,420	23,457	22,583	104%	21,420	0	21,420	95%
Fund:	510,728	566,298	788,627	297,048	781,954	38%	671,520	-11,300	660,220	84%
Grand Total:	510,728	566,298	788,627	297,048	781,954		671,520	-11,300	660,220	

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5410 SOLID WASTE - COLLECTION

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430810 Administration										
100 Personal Services	17,288	17,814	20,018	29,821	49,877	60%	28,872	__________	28,872	58%
110 Salaries and Wages	3,766	3,766	3,766	3,613	3,766	96%	3,460	__________	3,460	92%
140 Employer Contributions	1,665	1,672	1,829	2,589	2,757	94%	2,600	__________	2,600	94%
144 Health Insurance	6,176	6,541	7,141	6,118	7,871	78%	7,016	__________	7,016	89%
145 PERS(retirement)	1,600	1,665	1,865	2,754	2,898	95%	2,668	__________	2,668	92%
190 Other Personal Services (	54,349	-19,486	-12,386	33,192	15,000	221%	__________	__________	0	0%
210 Office Supplies & Materia	3,121	1,426	1,362	1,556	3,000	52%	3,000	__________	3,000	100%
226 Clothing and Uniforms		40	49	129	150	86%	150	__________	150	100%
330 Publicity, Subscriptions	275	395	673	561	750	75%	750	__________	750	100%
340 Utility Services	730	722	539	478	1,200	40%	1,200	__________	1,200	100%
350 Professional Services	7,877	22,488	17,078	12,230	20,000	61%	27,487	__________	27,487	137%
360 Repair & Maintenance Serv			18		100	0%	50	__________	50	50%
370 Travel	141	77	48	8	150	5%	150	__________	150	100%
380 Training Services	105	87	104	135	150	90%	150	__________	150	100%
510 Insurance	9,264	10,053	13,257	14,982	16,633	90%	17,010	__________	17,010	102%
540 Special Assessments	266	80	285	311	550	57%	350	__________	350	64%
830 Deprec-Closed to Retained	3,779	36,054	56,838		100,000	0%	105,000	__________	105,000	105%
940 Machinery & Equipment				1,200	1,200	100%	__________	__________	0	0%
Account:	110,402	83,394	112,484	109,677	226,052	49%	199,913	0	199,913	88%
430830 Collection										
100 Personal Services	111,490	106,327	114,192	143,438	145,802	98%	155,063	__________	155,063	106%
140 Employer Contributions	14,079	12,635	13,986	17,096	19,063	90%	18,754	__________	18,754	98%
144 Health Insurance	34,032	30,989	33,113	37,459	36,063	104%	53,873	__________	53,873	149%
145 PERS(retirement)	10,004	9,644	10,357	13,007	13,033	100%	14,065	__________	14,065	108%
220 Operating Supplies	82,113	66,281	44,921	44,874	60,000	75%	75,750	__________	75,750	126%
226 Clothing and Uniforms		107	175	359	375	96%	364	__________	364	97%
330 Publicity, Subscriptions	2,373	2,960	1,864	1,192	3,000	40%	3,000	__________	3,000	100%
340 Utility Services	836	832	1,074	941	1,200	78%	2,424	__________	2,424	202%
350 Professional Services	2,340	2,011	1,200	1,470	3,000	49%	3,555	__________	3,555	119%
360 Repair & Maintenance Serv	3,346	17,734	21,262	3,836	12,500	31%	19,375	__________	19,375	155%
370 Travel				570	1,000	57%	__________	__________	0	0%
380 Training Services			38		250	0%	250	__________	250	100%
510 Insurance	750				0	0%	__________	__________	0	0%
910 Land					300,000	0%	300,000	__________	300,000	100%
940 Machinery & Equipment					275,000	0%	275,000	__________	275,000	100%
Account:	261,363	249,520	242,182	264,242	870,286	30%	921,473	0	921,473	106%
430840 Disposal										
340 Utility Services			36		0	0%	__________	__________	0	0%
Account:			36		0	***%	0	0	0	0%
510300 Other Unallocated Costs										
190 Other Personal Services (	4,082	1,219	2,729		0	0%	__________	__________	0	0%
Account:	4,082	1,219	2,729		0	***%	0	0	0	0%

5410 SOLID WASTE - COLLECTION

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
521000 Interfund Operating Transfers Out										
820 Transfers to Other Funds	50,000	55,000	60,000	65,000	65,000	100%	75,000	________	75,000	115%
Account:	50,000	55,000	60,000	65,000	65,000	100%	75,000	0	75,000	115%
Fund:	425,847	389,133	417,431	438,919	1,161,338	38%	1,196,386	0	1,196,386	103% %
Grand Total:	425,847	389,133	417,431	438,919	1,161,338		1,196,386	0	1,196,386	

5417 LANDFILL

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
330000 INTERGOVERNMENTAL REVENUES										
331999 COVID-19/STIMULUS REV -			338		0	0%	__________	__________	0	0%
336020 On Behalf Payments PERS	6,747	8,087	3,791	4,679	5,000	94%	5,000	__________	5,000	100%
Group:	6,747	8,087	4,129	4,679	5,000	94%	5,000	0	5,000	100%
340000 Charges for Services										
343042 Disposal Charges	795,655	834,992	1,257,907	668,986	875,000	76%	619,620	__________	619,620	71%
343045 Sale of Scrap				1,301	1,301	100%	__________	__________	0	0%
343047 Sale of Materials &	5,528	3,252	2,530	4,716	4,716	100%	4,000	__________	4,000	85%
Group:	801,183	838,244	1,260,437	675,003	881,017	77%	623,620	0	623,620	71%
360000 Miscellaneous Revenue										
361007 Rents/Leases					996	0%	996	__________	996	100%
362000 Other Miscellaneous	1,957	155	118	122	1,000	12%	1,000	__________	1,000	100%
Group:	1,957	155	118	122	1,996	6%	1,996	0	1,996	100%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	38,288	65,432	84,005	82,869	74,806	111%	30,600	__________	30,600	41%
371020 Gain(Loss) in Fair Value	-30,806	44,584	62,625	9,108	10,000	91%	10,200	__________	10,200	102%
Group:	7,482	110,016	146,630	91,977	84,806	108%	40,800	0	40,800	48%
380000 Other Financing Sources										
382030 Gain/Loss on Sale of					5,000	0%	5,000	__________	5,000	100%
383000 Interfund Operating	50,000	55,000	60,000	65,000	65,000	100%	75,000	__________	75,000	115%
384000 Special Item-Other				171,000	171,000	100%	__________	__________	0	0%
Group:	50,000	55,000	60,000	236,000	241,000	98%	80,000	0	80,000	33%
Fund:	867,369	1,011,502	1,471,314	1,007,781	1,213,819	83%	751,416	0	751,416	62%
Grand Total:	867,369	1,011,502	1,471,314	1,007,781	1,213,819		751,416	0	751,416	

CITY OF HARDIN

Expenditure Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

5417 LANDFILL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
430810 Administration										
100 Personal Services	25,821	26,620	29,701	42,586	46,045	92%	38,188	__________	38,188	83%
110 Salaries and Wages	6,451	6,451	6,451	6,298	6,451	98%	6,145	__________	6,145	95%
140 Employer Contributions	2,567	2,580	2,798	3,764	4,443	85%	3,589	__________	3,589	81%
144 Health Insurance	8,667	9,179	10,020	8,945	11,050	81%	7,689	__________	7,689	70%
145 PERS(retirement)	2,400	2,498	2,777	3,946	4,307	92%	3,547	__________	3,547	82%
190 Other Personal Services (	63,194	163,442	-15,203	31,988	19,348	165%	__________	__________	0	0%
210 Office Supplies & Materia	3,910	1,793	2,120	2,633	5,000	53%	5,000	__________	5,000	100%
226 Clothing and Uniforms		50	71	176	200	88%	200	__________	200	100%
330 Publicity, Subscriptions	348	503	850	644	700	92%	550	__________	550	79%
340 Utility Services	1,091	1,085	1,277	925	1,350	69%	1,350	__________	1,350	100%
350 Professional Services	10,562	29,585	22,861	17,463	25,000	70%	41,428	__________	41,428	166%
360 Repair & Maintenance Serv			23		150	0%	50	__________	50	33%
370 Travel	177	96	60	10	150	7%	150	__________	150	100%
380 Training Services	131	108	129	168	175	96%	100	__________	100	57%
510 Insurance	11,025	11,524	13,765	15,574	15,750	99%	16,020	__________	16,020	102%
540 Special Assessments	235		255	272	500	54%	300	__________	300	60%
830 Deprec-Closed to Retained	174,346	89,976	91,274		150,000	0%	150,000	__________	150,000	100%
940 Machinery & Equipment				1,200	1,200	100%	__________	__________	0	0%
Account:	310,925	345,490	169,229	136,592	291,819	47%	274,306	0	274,306	94%
430830 Collection										
220 Operating Supplies					0	0%	180	__________	180	*****%
Account:					0	***%	180	0	180	*****%
430840 Disposal										
100 Personal Services	145,139	170,328	213,261	211,138	212,906	99%	324,106	__________	324,106	152%
140 Employer Contributions	17,897	20,051	26,122	24,772	27,844	89%	37,879	__________	37,879	136%
144 Health Insurance	22,998	24,144	31,668	34,269	31,511	109%	54,828	__________	54,828	174%
145 PERS(retirement)	12,668	15,444	19,170	18,137	19,518	93%	29,397	__________	29,397	151%
220 Operating Supplies	93,030	96,278	104,454	90,610	91,500	99%	85,000	__________	85,000	93%
226 Clothing and Uniforms		476	581	885	975	91%	1,014	__________	1,014	104%
330 Publicity, Subscriptions	4,971	17,575	15,407	17,532	21,000	83%	21,000	__________	21,000	100%
340 Utility Services	3,260	3,286	3,444	3,233	4,500	72%	4,500	__________	4,500	100%
350 Professional Services	7,267	6,881	20,799	8,873	30,000	30%	30,000	__________	30,000	100%
360 Repair & Maintenance Serv	19,618	6,850	39,124	51,886	65,000	80%	65,000	__________	65,000	100%
370 Travel			2,843		0	0%	3,500	__________	3,500	*****%
380 Training Services	1,500	750	38		1,500	0%	1,500	__________	1,500	100%
530 Rentals					10,000	0%	17,500	__________	17,500	175%
580 Closure/Post Closure Care	76,894	49,030	101,480	41,918	50,000	84%	50,000	__________	50,000	100%
930 Improvements Other than B				255,555	242,500	105%	__________	__________	0	0%
940 Machinery & Equipment				172,000	672,000	26%	340,000	__________	340,000	51%
Account:	405,242	411,093	578,391	930,808	1,480,754	63%	1,065,224	0	1,065,224	72%
430844 Disposal - Ash										
100 Personal Services	44,525	46,372	15,701	61,903	128,815	48%	__________	__________	0	0%
140 Employer Contributions	5,938	5,806	1,995	7,408	12,547	59%	__________	__________	0	0%
144 Health Insurance	6,362	6,468	2,123	6,362	9,227	69%	__________	__________	0	0%

CITY OF HARDIN
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2026 - 2027

5417 LANDFILL

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
145 PERS(retirement)	3,953	4,206	1,367	5,267	7,476	70%	___________	___________	0	0%
330 Publicity, Subscriptions	5,310	23,733	19,804	24,423	27,500	89%	27,500	___________	27,500	100%
350 Professional Services	1,575	1,675	2,265	1,894	7,500	25%	7,500	___________	7,500	100%
580 Closure/Post Closure Care	-102,275	37,207	59,696	19,169	25,000	77%	25,000	___________	25,000	100%
Account:	-34,612	125,467	102,951	126,426	218,065	58%	60,000	0	60,000	28%
490200 Revenue Bonds										
620 Interest	2,006	863			0	0%	___________	___________	0	0%
630 Paying Agent Fees	1,605	690			0	0%	___________	___________	0	0%
Account:	3,611	1,553			0	***%	0	0	0	0%
510300 Other Unallocated Costs										
190 Other Personal Services (	7,259	2,648	3,179		0	0%	___________	___________	0	0%
Account:	7,259	2,648	3,179		0	***%	0	0	0	0%
Fund:	692,425	886,251	853,750	1,193,826	1,990,638	60%	1,399,710	0	1,399,710	70% %
Grand Total:	692,425	886,251	853,750	1,193,826	1,990,638		1,399,710	0	1,399,710	

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in an agency or trustee capacity for others and cannot be used to support the City of Hardin's activities and programs. The City has three funds of this type, fire department relief association, city court and flex plans. The fire department relief association is used to report resources related to the pension plan member and beneficiaries. The other two funds are considered agency funds and are held by the City only in a custodial capacity.

CITY OF HARDIN

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

7120 FIRE DEPARTMENT RELIEF ASSOCIATION

Account	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
310000 TAXES										
311010 Real Property Taxes		-2			0	0%	__________	__________	0	0%
311020 Personal Property Taxes			-23	-3	0	***%	__________	__________	0	0%
Group:		-2	-23	-3	0	***%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335051 Fire Department	5,183	8,019	8,281		7,007	0%	7,072	__________	7,072	101%
335230 State Entitlement Share	30,280	30,156		3,414	3,415	100%	10,000	__________	10,000	293%
Group:	35,463	38,175	8,281	3,414	10,422	33%	17,072	0	17,072	164%
370000 Investment and Royalty Earnings										
371010 Investment Earnings	265	1,459	1,569	734	350	210%	350	__________	350	100%
Group:	265	1,459	1,569	734	350	210%	350	0	350	100%
Fund:	35,728	39,632	9,827	4,145	10,772	38%	17,422	0	17,422	162%
Grand Total:	35,728	39,632	9,827	4,145	10,772		17,422	0	17,422	

7120 FIRE DEPARTMENT RELIEF ASSOCIATION

Account Object	Actuals 22-23	Actuals 23-24	Actuals 24-25	Actuals 25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
510600 Pensions										
130 Employee Benefits - Firem	25,095	22,827	14,250	22,700	22,000	103%	22,000	1,000	23,000	105%
131 Employee Benefits - Survi	2,005	1,323	1,200	1,300	1,500	87%	1,500	__________	1,500	100%
Account:	27,100	24,150	15,450	24,000	23,500	102%	23,500	1,000	24,500	104%
Fund:	27,100	24,150	15,450	24,000	23,500	102%	23,500	1,000	24,500	104%
										%
Grand Total:	27,100	24,150	15,450	24,000	23,500		23,500	1,000	24,500	

CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2027 - 2031

TABLE OF CONTENTS

What is a Capital Improvement Plan?

A Capital Improvement Plan identifies a comprehensive set of capital improvements that are proposed to be completed over the next five fiscal years. Capital improvements include infrastructure, facilities, equipment and plants. The City of Hardin Capital Improvement Plan contains information on how the City will use funds available for improvement projects for fiscal years 2026 through 2030.

The City has many different sources that are used to complete these improvements, such as: tax revenues, state shared revenues, bond proceeds, grants and charges for services. The City is continuously striving for ways to leverage funding options to maximize funding for all improvements.

The City Council adopts only the first year of the plan as the official capital spending budget, which is a major portion of the official annual budget. Even though the first year of the CIP is the only year adopted by Council, each of the subsequent years is important for providing a plan for funding priorities, scheduling of improvements and gathering public input.

What is a capital project or capital improvement?

A capital project or improvement is a project or asset that costs more than $5,000 and has a useful life of more than one year and the result is an addition to the City's asset(s). The costs can be for acquisition of property, new construction, or rehabilitation to a condition that is like-new. The costs can include land, engineering, costs incurred to put the asset into use (such as outfitting a police vehicle) and contract services.

What is in this 5-year Capital Improvement Plan?

This 5-year plan includes total estimated project costs of $25,794,044 and 37 total projects. Any projects that cannot be reliably estimated to be paid through current and projected resources, and existing fund balances are determined to be financed through debt proceeds. The use of debt also allows the City to spread the cost for projects over multiple years, thus sharing the cost.

Method of Determining Cost

The City uses various methods to determine the cost of the projects listed in the CIP. One method is to gather current quotes or estimates for what a project will cost. An example of this method would be the track loader listed under Landfill projects or the water storage expansion and sedimentation extension projects. Another method is the continuation of a current project that was estimated previously, such as the Waste Water Upgrade Project currently through Phase I and starting design of Phase II. A third method used would be to research current market prices, specifically for equipment. An example of this would be police vehicles, desks, computers, etc. Construction projects are unique and much more difficult to estimate, so they would fall into the first two methods. The final method used to determine costs is to roll-forward quotes from previous years. This is done using a 5-year average consumer price index (CPI) increase in the region and multiplying by the prior year's cost projection. The City uses average growth as it is more likely to show the trend of the market, rather than using a single year of CPI, or a blanket 3% increase.

Capital Improvement by Category

CATEGORIES

The City of Hardin uses 8 capital improvement categories, as can be seen in the following table.

Facilities: this category includes any projects to buildings or structures owned by the City

Public Safety: includes any capital purchases made for the fire department or Police Department, examples include equipment like fire trucks and SCBAs and police vehicles

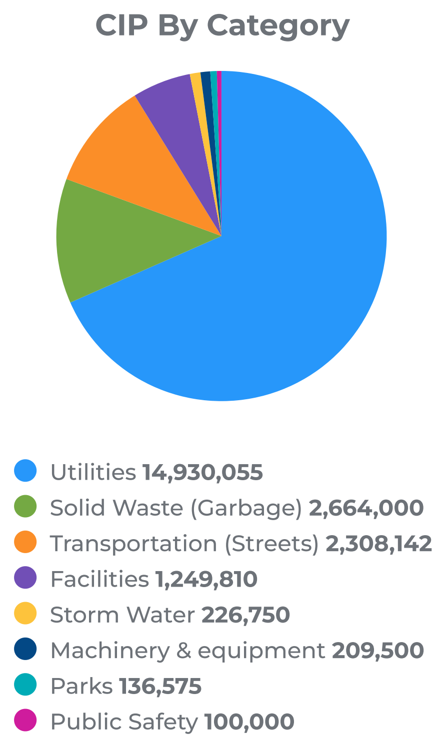
Parks: includes any improvements completed in City parks, to include equipment, land improvements, paths, pavilions, etc.

Solid Waste: includes any equipment or land purchased for the garbage or landfill operations of the City

Storm Water: this category includes improvements to culverts, ditches and other storm water collection

Transportation: includes any new street construction, rehabilitation, curbs, gutters, etc.

Utilities: this category includes any improvements or assets constructed for the water or wastewater utilities of the City

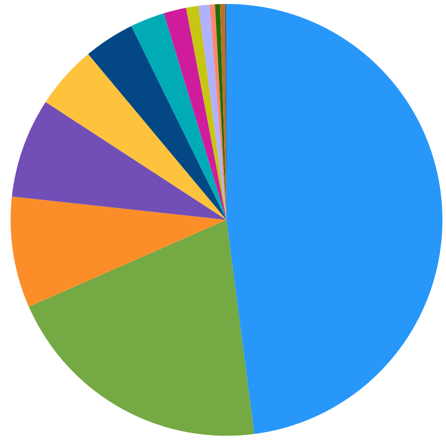


Capital Improvements by Fund

FUND TYPES

General Fund: The General Fund accounts for all activities not accounted for in other governmental funds. Revenues generated include property taxes, licenses, permits and state shared revenues.
Capital Project Funds: account for the restricted resources that are specifically for capital improvements, not accounted for in other funds. Resources generated in these funds are from state shared revenues, debt issued or transfers from the General Fund.
Special Revenue Funds: account for proceeds of specific sources of revenue that are restricted or committed to be expended for specified purposes.
Enterprise Funds: accounts for activities for which a fee is charged for services provided to the public and each fund acts as its own business entity to be self-sustaining.

CIP by Fund



- Sewer Fund **10,462,388**
- Water Fund **4,467,662**
- Gas Tax Fund **1,811,909**
- Landfill Fund **1,629,500**
- Garbage Collection Fund **1,034,500**
- PILOT Tourism Fund **832,310**
- Capital Improvements Fund **559,983**
- Street Maintenance Fund **370,000**
- Coal Board Fund **200,000**
- Parks Capital Projects Fund **181,575**
- Police Dept. Capital Projects Fund **87,500**
- Curb & Gutter **80,000**
- MT Department of Commerce Grants **75,000**
- Fire Dept. Capital Projects Fund **30,000**

Capital Improvements by Category

Capital improvements by category is a breakdown by category of capital improvements, such as stormwater, water, streets or infrastructure and general machinery and equipment.

Capital Improvement Plan

July 1, 2026 - June 30, 2031

Hardin, MT

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted
Facilities Projects				
Land	$ 200,000	$ —	$ —	$ —
Replace Windows at Council	30,000	—	—	—
Gear storage at Police Department	17,500	—	—	—
Bathrooms at Plaza and Wilson	120,000	—	—	—
Visitor center site	832,310	—	—	—
HVAC Unit at City Hall/ Shop	—	25,000	—	—
Insulate shop across from City hall	—	—	—	—
Total Capital Improvement Fund	$ 1,199,810	$ 25,000	$ —	$ —
Public Safety Projects				
Fire Dept Radios	$ 30,000	$ —	$ —	$ —
Future equipment purchases	—	70,000	—	—
Total Fire Department Projects	$ 30,000	$ 70,000	$ —	$ —
Parks Capital Projects Fund				
Sidewalk and Lighting - Plaza	$ 19,075	$ —	$ —	$ —
Replacement of Oldest Grasshopper mower	—	17,500	—	—
Future parks projects to be decided	—	20,000	30,000	20,000
Total Parks Capital Projects Fund	$ 19,075	$ 37,500	$ 30,000	$ 20,000
Transportation - Street Infrastructure Projects				
Chip Sealing	$ 10,000	$ —	$ —	$ —
Center Ave by Railroad Tracks	32,659	—	—	—
Crawford Ave, 2nd to 3rd St	142,305	—	—	—
Freightliner Dump Truck	170,677	—	—	—
Additional streets CIP	46,233	—	—	—
N Crook Ave, Railroad to 6th St E	—	686,268	—	—
Street Sweeper Replacement	—	—	300,000	—
Choteau, 1st St S to 3rd St W	—	—	—	310,000
Chip seal and resurfacing	100,000	80,000	50,000	80,000
Curb & gutter	20,000	15,000	15,000	15,000

(continued from above)↑

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted
8th St W by High School	—	—	—	—
Total Gas Tax Projects	$ 521,874	$ 781,268	$ 365,000	$ 405,000
Stormwater Projects				
Replacing storm water lines	$ 200,000	$ —	$ —	$ —
Stormwater inspection camera	26,750	—	—	—
Total PILOT Tourism Fund	$ 226,750	$ —	$ —	$ —
Utilities Projects				
Crawford main replacement	$ 204,990	$ —	$ —	$ —
Freightliner dump truck water	170,677	—	—	—
Wastewater Treatment Project Phases 2-3	9,702,676	—	—	—
Inspection camera for sewer lines	79,535	—	—	—
Freightliner dump truck sewer	170,677	—	—	—
Backup generators at WTP and intake per PER	—	870,000	—	—
New lift station in Watson Dr Area	—	500,000	—	—
Hotsy Pressure Washer	—	—	5,000	—
Excavator #49 replacement	—	—	300,000	—
Replace air compressor in shop	—	—	14,000	—
I-90 looped water main	—	—	—	973,500
High School looped water main	—	—	—	706,000
Highway 47 looped main	—	—	—	—
Sedimentation System Improvements	—	—	—	—
Total Water Fund Projects	$ 10,328,555	$ 1,370,000	$ 319,000	$ 1,679,500
Solid Waste Projects				
Replacement box truck	$ 275,000	$ —	$ —	$ —
Land purchase	300,000	—	—	—
Crawler loader	320,000	—	—	—
Replace air compressor in shop	—	—	14,000	—
Hotsy pressure washer	—	—	5,000	—
Replacement of Peterbilt equipment #74	—	—	—	450,000
Compactor	—	—	—	980,000
Add equipment shed near new cell	—	—	—	70,000
Road to new cell	—	—	—	—
Total Garbage Fund Projects	$ 895,000	$ —	$ 19,000	$ 1,500,000
General Machinery & Equipment				
Coal board grant for equipment	$ 200,000	$ —	$ —	$ —
Hotsy pressure washer	—	—	2,500	—
Replace air compressor in shop	$ —	$ —	7,000	$ —
Total Landfill Fund Projects	$ 200,000	$ —	$ 9,500	$ —

(continued from above)↑

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted

	FY31 Budgeted	Total
Facilities Projects		
Land	$ —	$ 200,000
Replace Windows at Council	—	30,000
Gear storage at Police Department	—	17,500
Bathrooms at Plaza and Wilson	—	120,000
Visitor center site	—	832,310
HVAC Unit at City Hall/ Shop	—	25,000
Insulate shop across from City hall	25,000	25,000
Total Capital Improvement Fund	$ 25,000	$ 1,249,810
Public Safety Projects		
Fire Dept Radios	$ —	$ 30,000
Future equipment purchases	—	70,000
Total Fire Department Projects	$ —	$ 100,000
Parks Capital Projects Fund		
Sidewalk and Lighting - Plaza	$ —	$ 19,075
Replacement of Oldest Grasshopper mower	—	17,500
Future parks projects to be decided	30,000	100,000
Total Parks Capital Projects Fund	$ 30,000	$ 136,575
Transportation - Street Infrastructure Projects		
Chip Sealing	$ —	$ 10,000
Center Ave by Railroad Tracks	—	32,659
Crawford Ave, 2nd to 3rd St	—	142,305
Freightliner Dump Truck	—	170,677
Additional streets CIP	—	46,233
N Crook Ave, Railroad to 6th St E	—	686,268
Street Sweeper Replacement	—	300,000
Choteau, 1st St S to 3rd St W	—	310,000
Chip seal and resurfacing	60,000	370,000
Curb & gutter	15,000	80,000
8th St W by High School	160,000	160,000
Total Gas Tax Projects	$ 235,000	$ 2,308,142
Stormwater Projects		
Replacing storm water lines	$ —	$ 200,000
Stormwater inspection camera	—	26,750
Total PILOT Tourism Fund	$ —	$ 226,750
Utilities Projects		
Crawford main replacement	$ —	$ 204,990
Freightliner dump truck water	—	170,677

(continued from above)↑

	FY31 Budgeted	Total
Wastewater Treatment Project Phases 2-3	—	9,702,676
Inspection camera for sewer lines	—	79,535
Freightliner dump truck sewer	—	170,677
Backup generators at WTP and intake per PER	—	870,000
New lift station in Watson Dr Area	—	500,000
Hotsy Pressure Washer	—	5,000
Excavator #49 replacement	—	300,000
Replace air compressor in shop	—	14,000
I-90 looped water main	—	973,500
High School looped water main	—	706,000
Highway 47 looped main	570,000	570,000
Sedimentation System Improvements	663,000	663,000
Total Water Fund Projects	$ 1,233,000	$ 14,930,055
Solid Waste Projects		
Replacement box truck	$ —	$ 275,000
Land purchase	—	300,000
Crawler loader	—	320,000
Replace air compressor in shop	—	14,000
Hotsy pressure washer	—	5,000
Replacement of Peterbilt equipment #74	—	450,000
Compactor	—	980,000
Add equipment shed near new cell	—	70,000
Road to new cell	250,000	250,000
Total Garbage Fund Projects	$ 250,000	$ 2,664,000
General Machinery & Equipment		
Coal board grant for equipment	$ —	$ 200,000
Hotsy pressure washer	—	2,500
Replace air compressor in shop	$ —	7,000
Total Landfill Fund Projects	$ —	$ 209,500

Capital Improvements by Fund

Capital improvements by fund is a detailed view of the assets that will be purchased or constructed by the City of Hardin that was summarized above. For example, under the Gas Tax Fund in fiscal year 2027 there is a purchase of a dump truck listed. This detail provides an understandable view of what specific fund capital expenditures will be paid from and what to expect each fund to pay in future projects.

Capital Improvement Plan

July 1, 2026 - June 30, 2031

Hardin, MT

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted	FY31 Budgeted
Capital Improvements Fund					
Land	$ 200,000	$ —	$ —	$ —	$ —
Storm Water Improvements	200,000	—	—	—	—
Replace Windows at Council	30,000	—	—	—	—
Inspection camera for storm water mains	26,750	—	—	—	—
Additional streets CIP	46,233	—	—	—	—
HVAC Unit at City Hall/ Shop	—	25,000	—	—	—
Replace air compressor in shop	—	—	7,000	—	—
Insulate shop across from City hall	—	—	—	—	25,000
Total Capital Improvement Fund	$ 502,983	$ 25,000	$ 7,000	$ —	$ 25,000
Fire Department Capital Projects Fund					
Radios	$ 30,000	$ —	$ —	$ —	$ —
Total Fire Department Projects	$ 30,000	$ —	$ —	$ —	$ —
Police Department Capital Fund					
Gear storage room	$ 17,500	$ —	$ —	$ —	$ —
Future equipment purchases	—	70,000	—	—	—

(continued from above)↑

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted	FY31 Budgeted
Total Police Department Capital Fund	$ 17,500	$ 70,000	$ —	$ —	$ —
Parks Capital Projects Fund					
Bathrooms in the Plaza and Wilson Park	$ 45,000	$ —	$ —	$ —	$ —
Sidewalk and Lighting - Plaza	19,075	—	—	—	—
Replacement of Oldest Grasshopper mower	—	17,500	—	—	—
Future parks projects to be decided	—	20,000	30,000	20,000	30,000
Total Parks Capital Projects Fund	$ 64,075	$ 37,500	$ 30,000	$ 20,000	$ 30,000
Coal Board Fund					
Projects to be decided	$ 200,000	$ —	$ —	$ —	$ —
Total Coal Board Fund	$ 200,000	$ —	$ —	$ —	$ —
MT Dept of Commerce Grants					
Plaza Bathroom Facility	$ 75,000	$ —	$ —	$ —	$ —
Total MT Dept of Commerce Grants	75,000	—	—	—	—
Curb and Gutter Fund					
Curb and Gutter Fund	$ 20,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Total Curb and Gutter Fund	$ 20,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Gas Tax Fund					
Chip Sealing	$ 10,000	$ —	$ —	$ —	$ —
Center Ave by Railroad Tracks	32,659	—	—	—	—
Crawford Ave, 2nd to 3rd St	142,305	—	—	—	—
Freightliner Dump Truck	170,677	—	—	—	—
N Crook Ave, Railroad to 6th St E	—	686,268	—	—	—
Street Sweeper Replacement	—	—	300,000	—	—
Choteau, 1st St S to 3rd St W	—	—	—	310,000	—
8th St W by High School	—	—	—	—	160,000
Total Gas Tax Projects	$ 355,641	$ 686,268	$ 300,000	$ 310,000	$ 160,000

(continued from above)↑

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted	FY31 Budgeted
Street Maintenance Fund					
Chip seal and resurfacing	$ 100,000	$ 80,000	$ 50,000	$ 80,000	$ 60,000
Total Street Maintenance Fund	$ 100,000	$ 80,000	$ 50,000	$ 80,000	$ 60,000
PILOT Tourism Fund					
Visitor Center Site	$ 832,310	$ —	$ —	$ —	$ —
Total PILOT Tourism Fund	$ 832,310	$ —	$ —	$ —	$ —
Water Fund Projects					
Crawford main replacement	$ 204,985	$ —	$ —	$ —	$ —
Freightliner dump truck	170,677	—	—	—	—
Backup generators at WTP and intake per PER	—	870,000	—	—	—
Hotsy Pressure Washer	—	—	2,500	—	—
Excavator #49 replacement	—	—	300,000	—	—
Replace air compressor in shop	—	—	7,000	—	—
I-90 looped water main	—	—	—	973,500	—
High School looped water main	—	—	—	706,000	—
Highway 47 looped main	—	—	—	—	570,000
Sedimentation System Improvements	—	—	—	—	663,000
Total Water Fund Projects	$ 375,662	$ 870,000	$ 309,500	$ 1,679,500	$ 1,233,000
Sewer Fund Projects					
Wastewater Treatment Project Phases 2-3	$ 9,702,676	$ —	$ —	$ —	$ —
Inspection camera for sewer lines	79,535	—	—	—	—
Freightliner dump truck	170,677	—	—	—	—
New lift station in Watson Dr Area	—	500,000	—	—	—
Replace air compressor in shop	—	—	7,000	—	—
Hotsy pressure washer	—	—	2,500	—	—
Total Sewer Fund Projects	$ 9,952,888	$ 500,000	$ 9,500	$ —	$ —
Garbage Fund Projects					

(continued from above)↑

	FY27 Budgeted	FY28 Budgeted	FY29 Budgeted	FY30 Budgeted	FY31 Budgeted
Replacement box truck	$ 275,000	$ —	$ —	$ —	$ —
Land purchase	300,000	—	—	—	—
Replace air compressor in shop	—	—	7,000	—	—
Hotsy pressure washer	—	—	2,500	—	—
Replacement of Peterbilt equipment #74	—	—	—	450,000	—
Total Garbage Fund Projects	$ 575,000	$ —	$ 9,500	$ 450,000	$ —
Landfill Fund Projects					
Crawler loader	$ 320,000	$ —	$ —	$ —	$ —
Hotsy pressure washer	—	—	2,500	—	—
Replace air compressor in shop	—	—	7,000	—	—
Compactor	—	—	—	980,000	—
Add equipment shed near new cell	—	—	—	70,000	—
Road to new cell	—	—	—	—	250,000
Total Landfill Fund Projects	$ 320,000	$ —	$ 9,500	$ 1,050,000	$ 250,000

	Total
Capital Improvements Fund	
Land	$ 200,000
Storm Water Improvements	200,000
Replace Windows at Council	30,000
Inspection camera for storm water mains	26,750
Additional streets CIP	46,233
HVAC Unit at City Hall/ Shop	25,000
Replace air compressor in shop	7,000
Insulate shop across from City hall	25,000
Total Capital Improvement Fund	$ 559,983
Fire Department Capital Projects Fund	

(continued from above)↑

	Total
Radios	$ 30,000
Total Fire Department Projects	$ 30,000
Police Department Capital Fund	
Gear storage room	$ 17,500
Future equipment purchases	70,000
Total Police Department Capital Fund	$ 87,500
Parks Capital Projects Fund	
Bathrooms in the Plaza and Wilson Park	$ 45,000
Sidewalk and Lighting - Plaza	19,075
Replacement of Oldest Grasshopper mower	17,500
Future parks projects to be decided	100,000
Total Parks Capital Projects Fund	$ 181,575
Coal Board Fund	
Projects to be decided	$ 200,000
Total Coal Board Fund	$ 200,000
MT Dept of Commerce Grants	
Plaza Bathroom Facility	$ 75,000
Total MT Dept of Commerce Grants	75,000
Curb and Gutter Fund	
Curb and Gutter Fund	$ 80,000
Total Curb and Gutter Fund	$ 80,000
Gas Tax Fund	
Chip Sealing	$ 10,000
Center Ave by Railroad Tracks	32,659
Crawford Ave, 2nd to 3rd St	142,305
Freightliner Dump Truck	170,677

(continued from above)↑

	Total
N Crook Ave, Railroad to 6th St E	686,268
Street Sweeper Replacement	300,000
Choteau, 1st St S to 3rd St W	310,000
8th St W by High School	160,000
Total Gas Tax Projects	$ 1,811,909
Street Maintenance Fund	
Chip seal and resurfacing	$ 370,000
Total Street Maintenance Fund	$ 370,000
PILOT Tourism Fund	
Visitor Center Site	$ 832,310
Total PILOT Tourism Fund	$ 832,310
Water Fund Projects	
Crawford main replacement	$ 204,985
Freightliner dump truck	170,677
Backup generators at WTP and intake per PER	870,000
Hotsy Pressure Washer	2,500
Excavator #49 replacement	300,000
Replace air compressor in shop	7,000
I-90 looped water main	973,500
High School looped water main	706,000
Highway 47 looped main	570,000
Sedimentation System Improvements	663,000
Total Water Fund Projects	$ 4,467,662
Sewer Fund Projects	
Wastewater Treatment Project Phases 2-3	$ 9,702,676
Inspection camera for sewer lines	79,535
Freightliner dump truck	170,677

(continued from above)↑

	Total
New lift station in Watson Dr Area	500,000
Replace air compressor in shop	7,000
Hotsy pressure washer	2,500
Total Sewer Fund Projects	$ 10,462,388
Garbage Fund Projects	
Replacement box truck	$ 275,000
Land purchase	300,000
Replace air compressor in shop	7,000
Hotsy pressure washer	2,500
Replacement of Peterbilt equipment #74	450,000
Total Garbage Fund Projects	$ 1,034,500
Landfill Fund Projects	
Crawler loader	$ 320,000
Hotsy pressure washer	2,500
Replace air compressor in shop	7,000
Compactor	980,000
Add equipment shed near new cell	70,000
Road to new cell	250,000
Total Landfill Fund Projects	$ 1,629,500

ENTITY NAME - FISCAL YEAR
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES
PAGE 53

Levy Name (Optional):	

Assessed/Market Valuation:	292,874,070.00
Taxable Valuation Less TIF Incremental Value:	3,552,419.00
(10) One Mill Yields:	3,552.42

*Column (3) Total Requirements must equal Column (8) Total Resources

			(1)	(2) = (8) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (9) X (10)	(7) = (5) + (6)	(8) = (4) + (7)	(9)		(11)=(4)-(1)+(7)
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Mill Type	Estimated Ending Cash Balance
1000	General Fund	General Fund	1,642,695.00	609,431.73	2,252,126.73	1,225,553.00	633,392.00	393,181.73	1,026,573.73	2,252,126.73	110.68	Non-Voted	609,431.73
2300	NO BARS MATCH	Public Safety Fund	1,081,991.00	72,499.96	1,154,490.96	165,394.00	806,325.00	182,771.96	989,096.96	1,154,490.96	51.45	Non-Voted	72,499.96
2190	Comp. Insurance	Comp Insurance	79,267.00	15,544.78	94,811.78	20,291.00	37,398.00	37,122.78	74,520.78	94,811.78	10.45	Non-Voted	15,544.78
2370	Employer Contribution P.E.R.S./P.I	PERS Employer Contribution	104,800.00	20,172.90	124,972.90	32,223.00	44,437.00	48,312.90	92,749.90	124,972.90	13.60	Non-Voted	20,172.90
2371	Employer Contribution Group Hea	Group Health Employer Cont	153,279.00	33,652.90	186,931.90	123,454.00	15,165.00	48,312.90	63,477.90	186,931.90	13.60	Non-Voted	33,652.90
7120	Fire Disability	FDRA	24,500.00	89,541.00	114,041.00	96,619.00	17,422.00	0.00	17,422.00	114,041.00	0.00	Non-Voted	89,541.00
2350	Local Government Study Commiss	Study Commission	26,222.00	0.00	26,222.00	26,222.00	0.00	0.00	0.00	26,222.00	0.00	Non-Voted	0.00
		TOTAL	3112754	840843	3953597	1689756	1554139	709702	2263841	3953597	199.78		840843

Balance check per fund:

Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	37%
0	7%
0	20%
0	19%
0	22%
0	365%
0	0%

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*Total Revenues compared to Total Appropriations: -848,913 *if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources 0 *if other than zero budget is not balanced

ENTITY NAME - FISCAL YEAR
TAX LEVY REQUIREMENTS SCHEDULE
VOTED/PERMISSIVE LEVY
Page 54

Levy Name (Optional):	

Assessed/Market Valuation:	292,874,070.00
Taxable Valuation Less TIF Incremental Value:	3,552,419.00
(10) One Mill Yields:	3,552.42

*Column (3) Total Requirements must equal Column (8) Total Resources

			(1)	(2) = (8) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (9) X (10)	(7) = (5) + (6)	(8) = (4) + (7)	(9)				(11)=(4)-(1)+(7)
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Property Tax Revenues	Total Revenues	Total Resources	Mill Levy	Mill Type	Sunset Year	Years Remaining	Estimated Ending Cash Balance
2372	Permissive Medical Levy	Permissive Medical	172,625.00	199.39	172,824.39	22,799.00	2,600.00	147,425.39	150,025.39	172,824.39	41.50	Permissive			199.39
		TOTAL	172625	199	172824	22799	2600	147425	150025	172824	41.50				199

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Balance check per fund:

Total Requirements minus Total Resources; Should equal 0	Budgeted Cash Reserve Limit Percentage - See Instructions for details
0	0%

*Total Revenues compared to Total Appropriations: -22,600 *if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources 0 *if other than zero budget is not balanced

ENTITY NAME - FISCAL YEAR
TAX LEVY REQUIREMENTS SCHEDULE
NON-LEVIED FUNDS - SUMMARY SCHEDULE

			(1)	(2) = (6) - (1)	(3) = (1) + (2)	(4)	(5)	(6) = (4)+(5)	(7)=(4)-(1)+(5)	
Fund #	BARS Fund Name	Fund Name	Appropriations	Budgeted Cash Reserve	Total Requirements	Cash Available	Non-Tax Revenues	Total Resources	Estimated Ending Cash Balance	Balance check per fund:
2396	CDBG - Local Source	CDBG - Housing (93 & later L	0.00	28,498.00	28,498.00	28,348.00	150.00	28,498.00	28,498.00	0
2397	CDBG - Local Source	CDBG - ECON DEV	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0
2398	Local Charges for Services	LOCAL CHARGES FOR SERVI	99,400.00	634.00	100,034.00	22,034.00	78,000.00	100,034.00	634.00	0
2399	Impact Fees	COAL BOARD GRANT	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	0
2401	S.I.D. Light Maintenance	LIGHTING DISTRICT #1	24,450.00	269.00	24,719.00	6,359.00	18,360.00	24,719.00	269.00	0
2411	S.I.D. Light Maintenance	LIGHTING DISTRICT 54	184,810.00	101,109.00	285,919.00	145,047.00	140,872.00	285,919.00	101,109.00	0
2501	Other Maintenance Assessment	STREET MAINTENANCE #1	583,914.00	386,534.00	970,448.00	496,562.00	473,886.00	970,448.00	386,534.00	0
2580	Other Maintenance Assessment	CURB & GUTTER	46,500.00	377,480.00	423,980.00	404,930.00	19,050.00	423,980.00	377,480.00	0
2810	Police Reserve Training	POLICE TRAINING/PENSION	8,646.00	65.00	8,711.00	1,639.00	7,072.00	8,711.00	65.00	0
2820	Gas Apportionment Tax	GAS APPORTIONMENT TAX	417,905.00	704,090.00	1,121,995.00	940,510.00	181,485.00	1,121,995.00	704,090.00	0
2821	Gas Tax - Special Roads, Streets & B	GAS TAX - SPECIAL ALLOCAT	0.00	177,377.00	177,377.00	177,377.00	0.00	177,377.00	177,377.00	0
2885	Library	MT DEPT OF COMMERCE GR	105,000.00	-24,473.00	80,527.00	-24,473.00	105,000.00	80,527.00	-24,473.00	0
2886	NO BARS MATCH	Montana Tourism Fund	1,027,000.00	4,585.00	1,031,585.00	4,585.00	1,027,000.00	1,031,585.00	4,585.00	0
2887	NO BARS MATCH	EASTERN MONTANA INITIATI	0.00	-18,787.00	-18,787.00	-18,787.00	0.00	-18,787.00	-18,787.00	0
2888	NO BARS MATCH	MONTANA MAIN STREET	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00	0
2916	COPS Grant	COPS Grant	37,065.00	-764.00	36,301.00	-764.00	37,065.00	36,301.00	-764.00	0
2917	Crime Victims Assistance	CRIME VICTIMS ASSISTANCE	12,000.00	500.00	12,500.00	0.00	12,500.00	12,500.00	500.00	0
2993	CARES/COVID-19/ARPA/Stimulus	AMERICAN RESCUE DNRC C	0.00	-319,920.00	-319,920.00	-319,920.00	0.00	-319,920.00	-319,920.00	0
3110	Resort Tax/Tax Increment	TIFD - DEBT SERVICE	1,635,836.00	1.00	1,635,837.00	821,184.00	814,653.00	1,635,837.00	1.00	0
3511	Special Assessment Debt*	SID #120	0.00	-22,502.00	-22,502.00	-67,052.00	44,550.00	-22,502.00	-22,502.00	0
3512	Special Assessment Debt*	SID #121	0.00	-19,055.00	-19,055.00	-37,865.00	18,810.00	-19,055.00	-19,055.00	0
4020	Capital Projects	CAPITAL IMPROVEMENTS	502,983.00	151,438.00	654,421.00	594,421.00	60,000.00	654,421.00	151,438.00	0
4024	Capital Projects	POLICE DEPARTMENT	17,500.00	49,291.00	66,791.00	41,691.00	25,100.00	66,791.00	49,291.00	0
4025	Capital Projects	FIRE DEPARTMENT	30,000.00	135,678.00	165,678.00	135,178.00	30,500.00	165,678.00	135,678.00	0
4046	Capital Projects	PARKS - CAPITAL PROJECTS	64,075.00	141,587.00	205,662.00	25,162.00	180,500.00	205,662.00	141,587.00	0
5210	Water	WATER	1,743,564.00	1,236,032.00	2,979,596.00	2,008,096.00	971,500.00	2,979,596.00	1,236,032.00	0
5211	Enterprise Funds	WATER - Curb Stops	18,550.00	8,981.00	27,531.00	19,912.00	7,619.00	27,531.00	8,981.00	0
5310	Sewer	SEWER FUND	11,032,998.00	1,596,528.00	12,629,526.00	1,771,436.00	10,858,090.00	12,629,526.00	1,596,528.00	0
5410	Solid Waste/Landfill (Garbage)	SOLID WASTE - COLLECTION	1,196,386.00	840,766.00	2,037,152.00	1,376,932.00	660,220.00	2,037,152.00	840,766.00	0
5417	Enterprise Funds	LANDFILL	1,399,710.00	2,934,459.00	4,334,169.00	3,582,753.00	751,416.00	4,334,169.00	2,934,459.00	0
		TOTAL	**20448292**	**8470401**	**28918693**	**12135295**	**16783398**	**28918693**	**8,470,401**	

June-2026-V27.1CT

***Total Revenues compared to Total Appropriations:**	-3,664,894	*if negative, appropriations exceed the revenues
Total Requirements compared to Total Resources	0	*if other than zero budget is not balanced